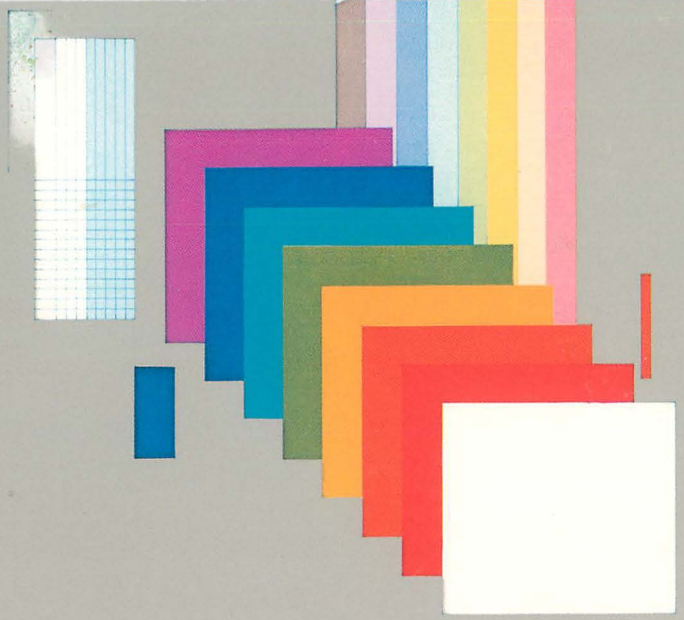
THE BOOKKEEPER

User's Guide

ATARI®
A Warner Communications Company



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CAUTION: WHEN USING THE BOOKKEEPER BY ATARI, DO NOT ALLOW THE VIDEO DISPLAY TO REMAIN ON THE SCREEN UNCHANGED FOR MORE THAN 8 HOURS.

Allowing a video display to remain unchanged on the screen for over eight hours may cause the images to become etched onto the screen. Other ATARI software products have a protective feature called an "attract mode" which eliminates this risk by automatically changing the colors of the video display in a random pattern. Because the attract mode would interrupt review of the video display, it was not incorporated into The Bookkeeper.

Normal use will not cause damage to the television or monitor screen because the video display will change by the addition or deletion of data.

PREFACE

Organization of the Manual

A majority of this manual is organized around either "menus" that appear on your television screen or reports that can be selected from these menus and printed by your printer. A "menu" is simply a display that offers you various choices of what to do next.

Two pages are devoted to each menu and each report in the manual. The menu or report is illustrated on the right-hand page, and an explanation is given on the facing left-hand page.

Sections 2, 3, and 4 explain three of the four menus that you can access by using the system's Main Menu, which appears when you turn on the power to your computer. By means of examples, we show how you can use the Sample Data Base Diskette to experiment with the system.

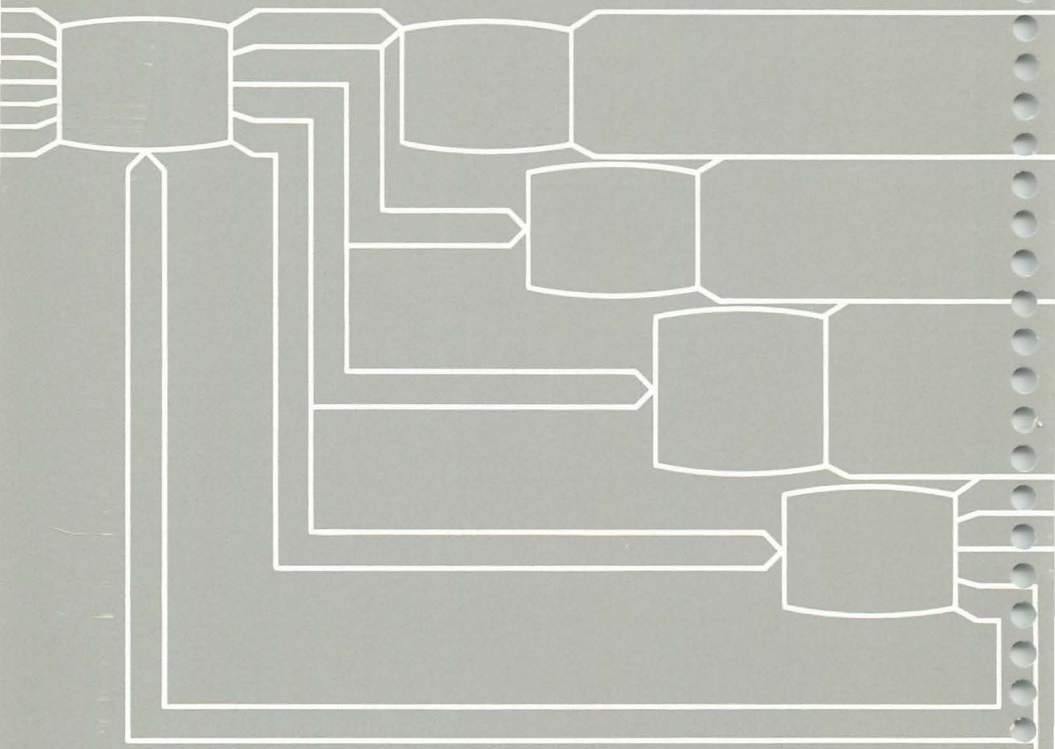
The fourth menu (Maintenance Menu) is not described in detail until Section 6. This menu is used to set up your own account structure and data, and it uses the Data Base Diskette rather than the Sample Data Base Diskette to accomplish this. Since these procedures require extra care, they are left for later, after you have gained experience in the basic operation of the system.

The appendices contain information on several details of operation and accounting methods. If you have experience with the **ATARI® 800™ Home Computer** you won't need to read all of these appendices. New users, however, should review all of them.

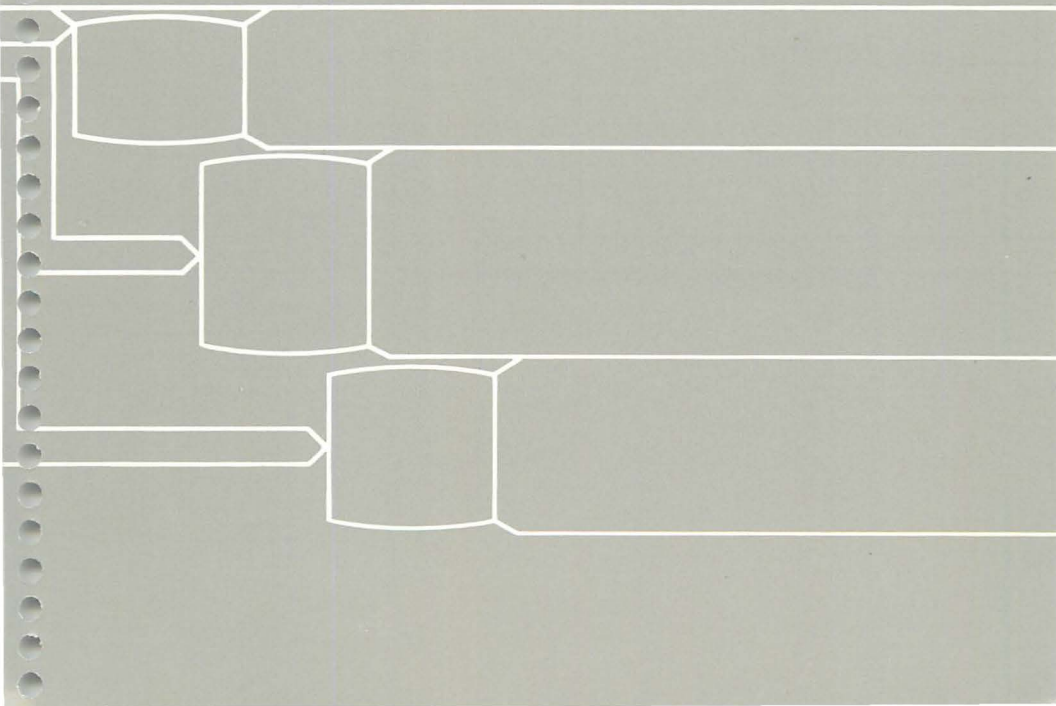
CPA's Advice

If, after going through the Sample Data Base Diskette information, you still don't feel comfortable with the conventional accounting procedures, we suggest that you seek the advice of a certified public accountant before attempting to create your own data base with your company's figures and records. A CPA may be able to help you avoid pitfalls and get the most out of your new Bookkeeper program.

We have also added a list of elementary accounting books (see "Bibliography," page 137) that will be helpful for further information or assistance in understanding the basic principles and practices of accounting.



1
INTRODUCTION



Features of The Bookkeeper

The Bookkeeper by Atari is a general ledger system designed for business people with little or no background in computers.

The Bookkeeper system itself is very easy to use, with color-coded screens and a variety of prompting messages that help you move quickly through the operating procedures. A color-coded, Simplified Guide is also provided for your convenience in getting the system up and running as quickly as possible.

The Bookkeeper uses the double-entry accounting method, which is standard accounting practice. It may require careful study in the beginning, but once mastered can make your bookkeeping much faster and easier.

Day-to-day financial transactions are entered into the system through the following journals:

Checks Written (CW). Used for recording checks written.
Cash Received (CR). Used for recording payments received.
Invoices Written (IW). Used for recording invoices sent.
General Journal (GJ). Used for any other transaction entry.

The program also provides you with these printed reports:

Ledgers
General Ledger
Accounts Receivable Ledger
Accounts Payable Ledger

Financial Reports
Profit and Loss Statement
Trial Balance
Balance Sheet

In addition to these printed reports, several other printouts are possible, such as listings of your customers, your vendors, and your journal entries. A complete set of sample outputs is illustrated in Section 5.

The system has commands that cause automatic recording of journal entries to various ledgers and period closings for month-end and year-end tallies. These commands will be explained in Section 4.

Contents of the Diskettes

Four diskettes are provided with the system. Two of them contain the accounting programs and two are for data storage, as follows:

- Program Diskettes
  Data Entry Diskette. Contains the start-up, data entry, and account maintenance functions.
  Reporting Diskette. Contains the functions for recording journal entries, closing books at the end of a month or year, and printing reports.
- Data Diskettes
  Sample Data Base Diskette. Contains bookkeeping transactions for a sample company. It helps you learn how to use the system by providing sample transactions and reports.
  Data Base Diskette. A diskette specially formatted for your use in entering data for your own business.

Note: Copies of the Sample Data Base Diskette and the Data Base Diskette should be made before you use them to prevent any loss of information. Appendix C, "Diskette Backup Procedure," page 95, explains this process.

The usual sequence of operation for The Bookkeeper is to insert a program diskette in the **ATARI® 810™ Disk Drive** to load the program information into the computer's memory. That diskette is then removed and replaced with a data base diskette to load bookkeeping transactions into the computer's memory.

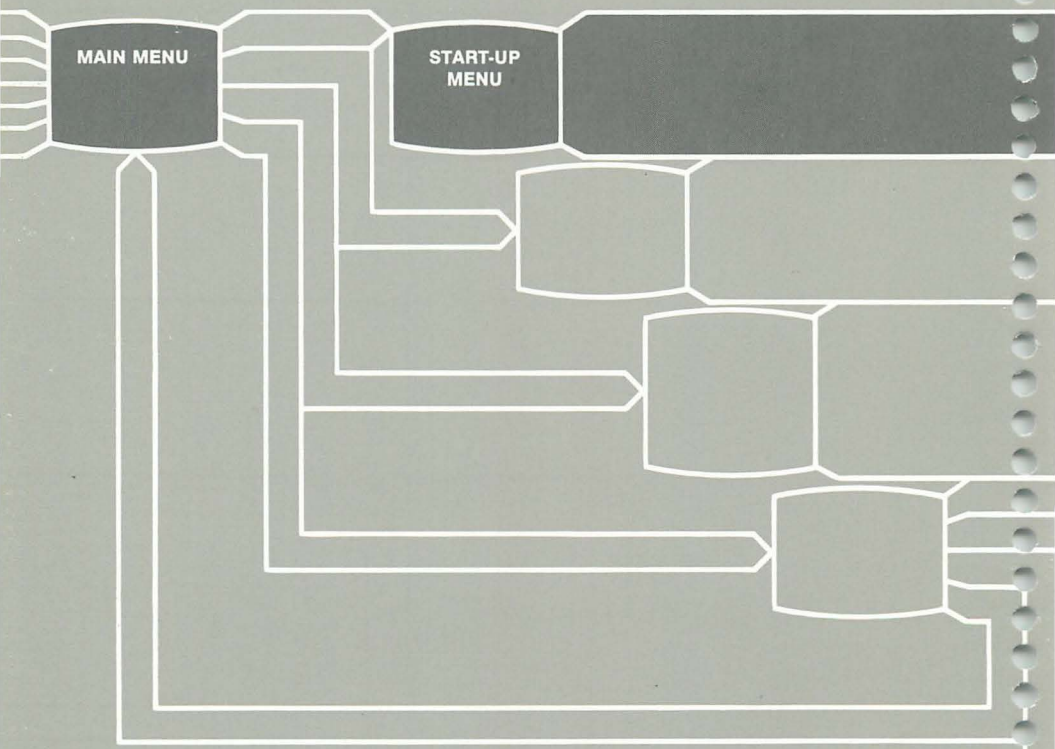
It is necessary for both the program and the data information to be loaded into the computer in order for the computer to perform any function you would like it to do.

Equipment Setup

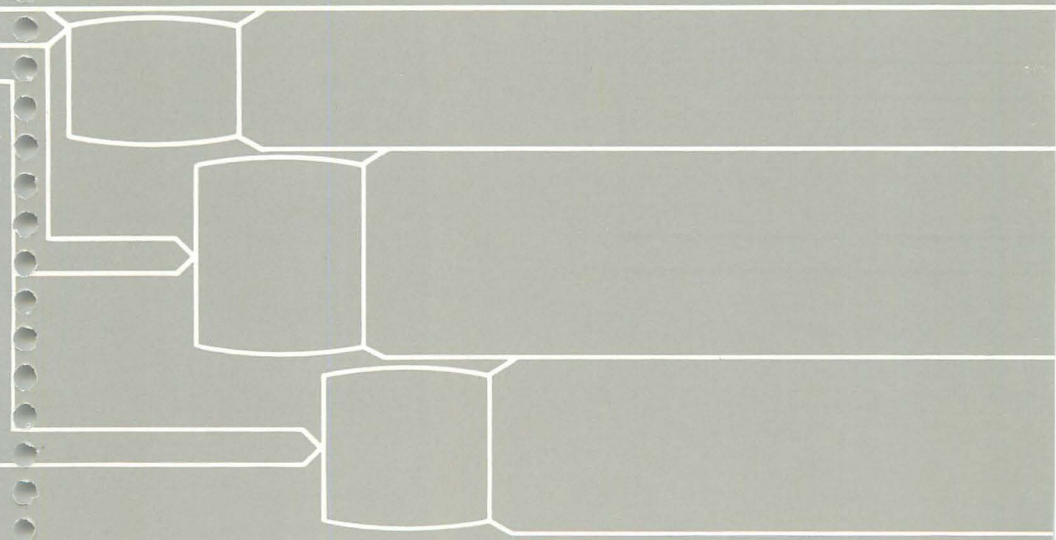
Instructions for setting up your ATARI 800™ Home Computer and connecting the various components are given in the operating manual that comes with each component. In addition, the Simplified Guide includes a small diagram of how the components are connected.

Set up the equipment before continuing to Section 2, so that you will be ready to start running the system immediately.

If you are uncertain of the equipment requirements, Appendix A, "Setting Up the Bookkeeper," page 91, gives a list of everything you will need. Included also is an explanation of how to turn on the equipment and a description of the keyboard.


MAIN MENU
START-UP
MENU

2
STARTING UP THE BOOKKEEPER



The Main Menu

The Main Menu is the first display you will see on your television screen when you turn on the computer. It is the menu through which you gain access to all functions of the system.

Assuming you have already set up your equipment, the sequence of steps for turning on the system and displaying the Main Menu are:

1. Turn on the television set.
2. Turn on the ATARI 810™ Disk Drive.
3. Insert the Data Entry Diskette in the disk drive.
4. Turn on the ATARI 825™ 80-Column Printer.
5. Turn on the ATARI 850™ Interface Module.
6. Make sure the ATARI BASIC computer language cartridge is installed, then turn on the computer.

A few moments after you turn on the computer, the Main Menu will appear. Choices from the menu are made by typing one of the four command numbers (**1, 2, 3,** or **4**) and pressing the RETURN key. This causes one of the four operational menus to appear on the screen:

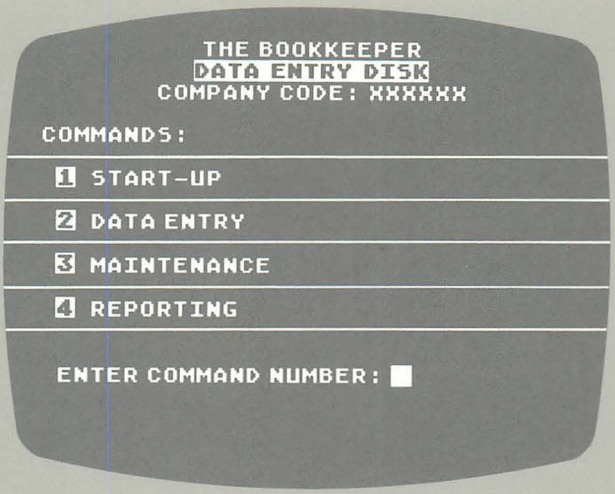
1. **START-UP MENU**
2. **DATA ENTRY MENU**
3. **MAINTENANCE MENU**
4. **REPORTING MENU**

Always select command number 1 first. The Start-Up Menu tells the computer the name (or "code") of the data base diskette you are going to use.

You can get back to the Main Menu from any of the first three menus by pressing the ESC key. The fourth menu has a special way of returning to the Main Menu, which we'll describe in Section 4.

Caution: Before proceeding with the sample transactions on the following pages, it is a good idea to make a copy of the Sample Data Base Diskette. This is especially true if you plan to have other family members or employees learn to use the system. Appendix C, "Diskette Backup Procedures," page 95, describes how to copy a diskette. If you do decide to use the original, you will have to follow the instructions in "Initializing the Sample Data Base Diskette," page 82, before anyone can follow the sample transactions through again.

Caution: Always return to the Main Menu or the Reporting Menu before turning off the system. This assures that all data entered is preserved.



TRY THIS EXAMPLE:

1. Enter command number **1** (by typing **1** on the keyboard) and press the RETURN key. You'll see the Start-Up Menu, which is described in detail on the next page.
2. Press the ESC key to return to the Main Menu.
3. Enter command number **2** and press the RETURN key. You'll see the Data Entry Menu described in Section 3.
4. Press the ESC key to return to the Main Menu.
5. Enter command number **3** and press the RETURN key. You'll see the Maintenance Menu, which we'll describe in Section 6.
6. Press the ESC key to return to the Main Menu.
7. Command number **4** selects the Reporting Menu described in Section 4. In order to select this command, you must first perform Start-Up Menu functions. So enter command number **1**, press the RETURN key, and proceed to the next page for details on the Start-Up Menu.

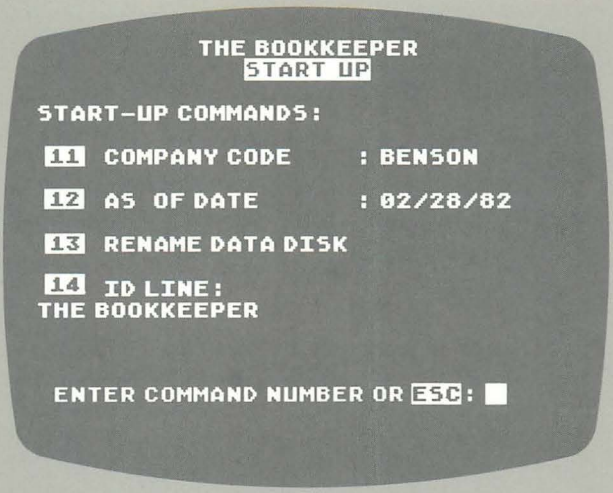
The Start-Up Menu

The Start-Up Menu is used to initialize The Bookkeeper with certain names and a date. It should always be your first menu selection after you turn the system on, because you won't be able to operate the system without specifying a Company Code, as described below.

To obtain the Start-Up Menu, select item 1 at the Main Menu. When the Start-Up Menu appears, you can select the following commands:

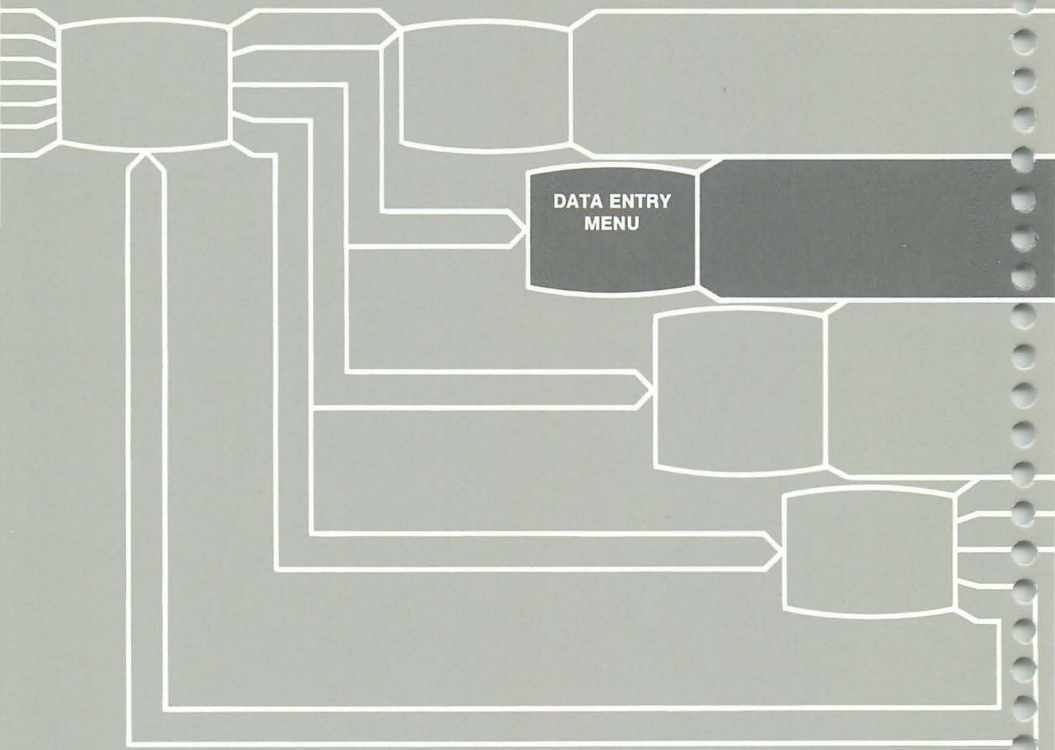
11. **COMPANY CODE.** When you type **11**, the cursor moves to the XXXXXX space reserved for entering the Company Code. This code must match the name on the Data Base Diskette that you will be using and must be exactly six characters long. The name given to the Sample Data Base Diskette is BENSON. To use the Sample Data Base Diskette, type **BENSON** and press the RETURN key.
12. **AS-OF DATE.** This command is used to specify the date printed on reports. When you enter the command, the cursor moves to the MM/DD/YY space on the menu. The characters MM stand for two digits representing the month; for example, February would be entered as **02** and December as **12**. Follow this with a slash, two digits for the day (DD), another slash, and two digits for the year (YY). Press the RETURN key.
13. **RENAME DATA DISK.** This command is not needed when using the Sample Data Base Diskette, which already has been given the name BENSON. However, you will need to use it when setting up your own company's accounts, as described in Section 6. When you enter this command, the system will prompt you to remove the Data Entry Diskette and insert the Data Base Diskette. Then, it will display the old name of the diskette (if it had one) and request the new name. This new name must be exactly six characters in length. Press the RETURN key after entering the name, verify that the new name is correct, and answer **Y** for yes or **N** for no when the screen asks OK?Y/N.
14. **ID LINE.** This command is used to change the title printed at the end of all reports. When you enter the command, the cursor will move to the beginning of the title shown immediately below command 14. Enter the new title (up to 70 characters) and press the RETURN key.

After using the Start-Up Menu, you can return to the Main Menu by pressing the ESC key.

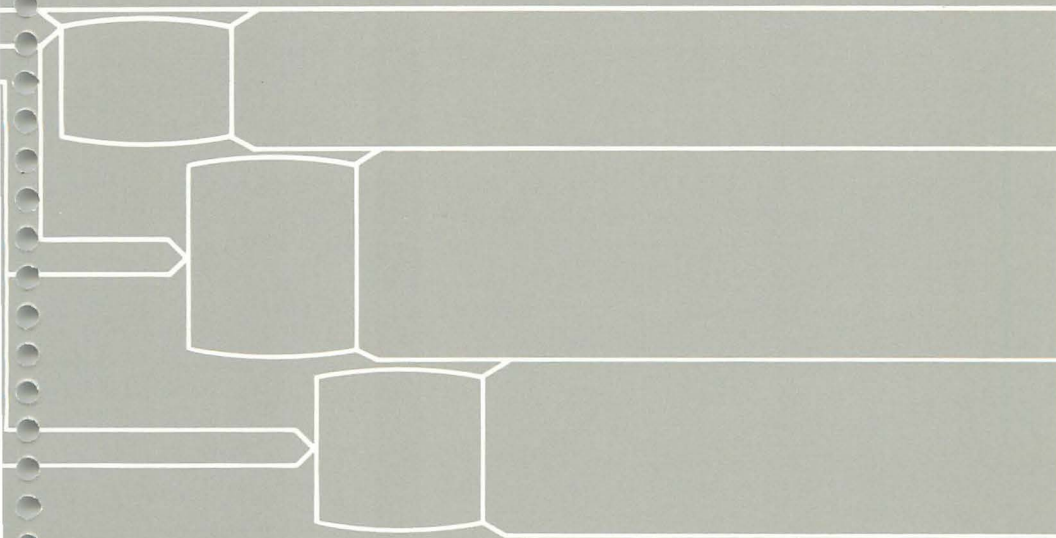


TRY THIS EXAMPLE:

1. Assuming you have already selected the Start-Up Menu (command **1** from the Main Menu), enter command number **11** from the Start-Up Menu and press the RETURN key. The cursor will move to the space reserved for the Company Code.
2. Enter the word **BENSON** and press the RETURN key.
3. Enter command number **12** and press the RETURN key. The cursor will move to the space reserved for the date.
4. Enter **02/28/82** and press the RETURN key.
5. Enter command number **14** and press the RETURN key. The cursor will move to the ID line.
6. Enter the words **PREPARED BY:** and follow it with your name. Then press the RETURN key.
7. Press the ESC key to return to the Main Menu.


DATA ENTRY
MENU

3
ENTERING FINANCIAL TRANSACTIONS



The Data Entry Menu

The Data Entry Menu is used to gain access to one of the four journal entry forms described below. Day-to-day financial transactions are recorded through these journals, as are month-end adjustments to any account.

To obtain the Data Entry Menu, select item 2 from the Main Menu. Then you can select one of the following journal entry forms:

21. **CHECKS WRITTEN.** Used for recording payments made by check.
22. **CASH RECEIVED.** Used for recording payments received in the form of cash or check.
23. **INVOICES WRITTEN.** Used for recording invoices sent to customers and for recording cash sales.
24. **GENERAL JOURNAL.** Used for recording all the transactions that are not covered by the other three journals.

After you make a selection from the Data Entry Menu, you will be asked to remove the Data Entry Diskette and insert a data base diskette.

The first three journals allow one activity (one check, one receipt or one invoice) per journal entry form. Since The Bookkeeper is a double-entry system, each activity involves at least two distributions—a debit and a credit (see Appendix D, "Debits and Credits," page 96 for details). Additionally, entries are grouped into batches in the CW, CR, and IW journals, with up to 50 entries per batch.

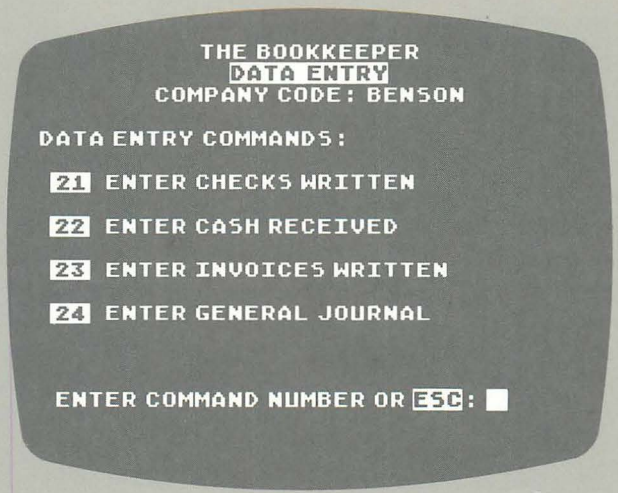
The General Journal allows 10 distributions per entry form, but the entries are not grouped into batches.

You can get back to the Main Menu from the Data Entry Menu by pressing the ESC key.

Conventions of the four journal entry forms

- Dollar signs and decimal points are automatically inserted by the system (e.g., **1000** will be recognized as $10.00).
- Negative signs may be entered before or after a dollar amount (e.g., **-1000** or **1000-** will be recognized as -$10.00).
- Press the RETURN key after every entry or to accept an entry automatically provided by the system.
- Press the DELETE BACK S key to return to previous portions of an entry form.

See Appendix D, "Debits and Credits," and Appendix E, "Journal Recording to General Ledger Accounts," pages 96 - 104, for more information on the journals.



TRY THIS EXAMPLE:

1. Enter command number **2** from the Main Menu (don't forget to press the RETURN key). This will cause the Data Entry Menu to appear.
2. Enter command number **21**. The system will ask you to remove the Data Entry Diskette and insert the Data Base Diskette. *Wait until the busy light on your disk drive goes out before you do this.* Insert the Sample Data Base Diskette. Press the RETURN key after you've inserted the diskette. After a few moments, you will see the screen for the Checks Written journal entry form.
3. Press the ESC key to return to the Data Entry Menu. Do this instead of entering data; we'll discuss data entry on the next page.
4. Enter command number **22** and press the RETURN key. You will see the screen for the Cash Received journal entry form. Notice that you don't have to change diskettes this time.
5. Press the ESC key to return to the Data Entry Menu.
6. Try the other two commands (**23** and **24**) yourself.

21. Checks Written

This journal entry form is used for recording all checks written. Entries are made in this order:

A. **ENTRY NUMBER.** Assigned and automatically incremented by the system. You can backspace, then change the number if you want to return to a previous entry in a batch.

B. **CHECK NUMBER.** Backspace at your first entry and change this number to correspond with your checkbook. It will be automatically incremented by the system thereafter.

C. **MONTH, DAY, YEAR.** Enter on the first journal entry form. On subsequent entries, the system will prompt only for a change in the day. You may enter a new date, press the DELETE BACK S key to change the month, or press the RETURN key to keep the same date.

D. **CHECK TO.** Enter a vendor number (e.g. **V5**) or any name (try to keep names short). Enter **VOID** to indicate a void check. By pressing the RETURN key without making an entry, you may end a batch.

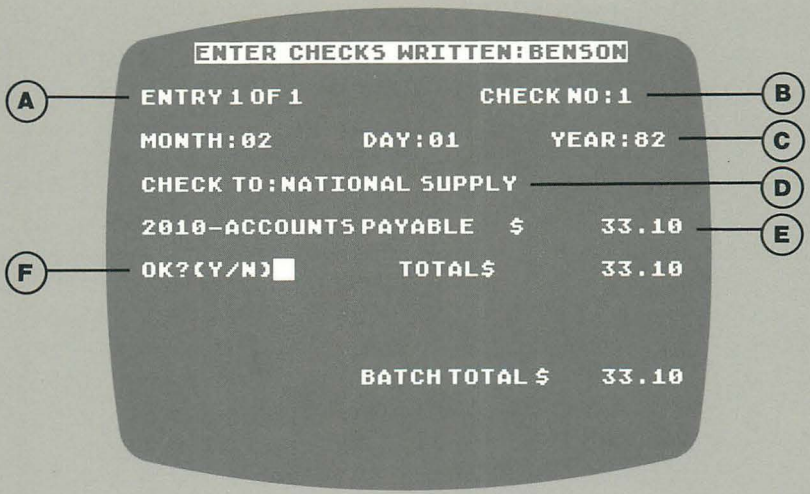
E. **DOLLAR AMOUNT.** Enter amount to be distributed to Accounts Payable or press the RETURN key to distribute check to another account. ENTER ACCT NO will appear. Press the RETURN key if you aren't distributing to any other accounts, or enter the account number and dollar amount.

F. **CHECK VERIFICATION.** Enter **Y** to verify the entry and go on to the next. If you have made any mistakes, enter **N** and backspace to the error. After you make your correction, press the RETURN key at each subsequent entry to return to the check verification prompt.

BATCH VERIFICATION. When you have completed a batch (item D) verify it by totaling the dollar amounts on a calculator and making sure that the Batch Total matches, then pressing **Y** at OK?Y/N. If you answer **N**, you can backspace to the Entry Number (item A) to modify any prior entry. Once you have accepted a batch, you *cannot* go back to examine individual entries. Correcting entries must be made through the General Journal (page 20).

Caution: To cancel a prior entry in a Checks Written batch, do not enter zero for the dollar amount. Instead enter **VOID** in place of the vendor entered at CHECK TO.

After you have completed all your batches, press the ESC key when the next journal entry form appears on the screen. This will return you to the Data Entry Menu.



TRY THIS EXAMPLE:

1. Enter command number **21** from the Data Entry Menu to get the Checks Written journal entry form.
2. To the first entry form, enter the date (**02,** RETURN, **01,** RETURN, **82,** RETURN). Enter **V5** at CHECK TO. Enter **3310** as the dollar amount for Accounts Payable. Press the RETURN key at ENTER ACCT NO. Enter **Y** or **N** at OK?Y/N. The Checks Written form should look like the screen above.
3. For the next entry form, press the RETURN key to keep the same date. Enter **V2** on the CHECK TO line. Press the RETURN key at the dollar prompt to bypass the Accounts Payable account. Enter **6521** (RENT account number) at ENTER ACCT NO. Enter **20000** and press the RETURN key. Press the RETURN key to bypass the next ENTER ACCT NO. Verify the operation.
4. For the final entry, type the name **ACE PLUMBING** at CHECK TO. This will automatically bypass the Accounts Payable account, since you're not entering a standard vendor number. Enter **6591** (MISCELLANEOUS EXPENSE) when ENTER ACCT NO appears. Then enter **4500** at the dollar sign and verify the operation.
5. When the next Checks Written form appears, press the RETURN key twice to end the batch. The batch total should be $278.10. Verify the batch at OK?Y/N. Use the DELETE BACK S key and change the entry number to review previous entries if you have a discrepancy.
6. When the next Checks Written form appears press the ESC key to return to the Data Entry Menu.

22. Cash Received

This journal entry form is used for recording checks and cash received from customers. Entries are made in this order:

A. **ENTRY NUMBER.** Assigned and automatically incremented by the system. You may backspace to change the number to return to a previous entry in a batch.

B. **MONTH, DAY, YEAR.** Enter on the first journal entry form. On subsequent entries, the system will prompt only for a change in the day. You may change the date, press the DELETE BACK S key to change the month, or press the RETURN key to keep the same date.

C. **CASH FROM.** Enter a customer number (e.g., **C5**) or any name (try to keep names short). Press the RETURN key without making an entry to end a batch. Batch verification is described below.

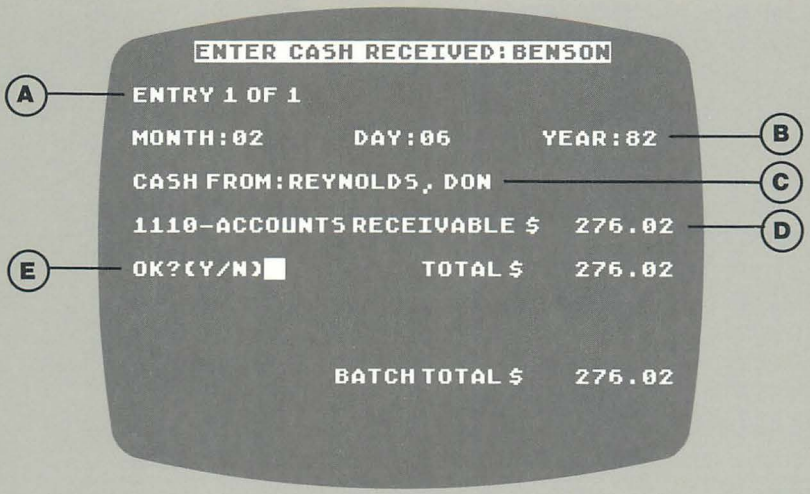
D. **DOLLAR AMOUNT.** Enter amount to be distributed to Accounts Receivable or press the RETURN key to distribute a check to another account. ENTER ACCT NO will appear. Press the RETURN key if you aren't distributing to any other accounts, or enter the account number and dollar amount.

E. **CASH VERIFICATION.** Enter **Y** to verify the entry and go to the next. If you have made any mistakes, enter **N** and backspace to the error. After you make your correction, press the RETURN key at each subsequent entry to return to the OK?Y/N.

BATCH VERIFICATION. When you have completed a batch (item C) verify it by totaling the dollar amounts on a calculator, making sure that the Batch Total matches, then pressing **Y** at OK?Y/N. If you answer **N** you can backspace to the ENTRY NUMBER (item A) to modify any prior entry. Once you have accepted a Batch Total, you *cannot* go back and alter entries within a batch. Adjusting entries must be made through the General Journal (page 20).

Caution: A prior entry made in a Cash Received batch cannot be canceled. Instead you must use the General Journal to reverse the entry.

After you have completed all your batches, press the ESC key when the next Cash Received form appears on the screen. This will return you to the Data Entry Menu.



TRY THIS EXAMPLE:

1. Enter command number **22** from the Data Entry Menu to get the Cash Received journal entry form.
2. To the first entry form, enter the date (**02,** RETURN, **06,** RETURN, **82,** RETURN). Enter **C2** at CASH FROM. Enter **27602** as the dollar amount for Accounts Receivable. Press the RETURN key at ENTER ACCT NO. Enter **Y** or **N** at OK?Y/N. The Cash Received form should look like the screen above.
3. For the next entry, press the RETURN key to keep the same date. Enter **C5** at CASH FROM. Enter **10485** and press the RETURN key. Press the RETURN key to bypass the next ENTER ACCT NO line. Verify the operation.
4. For the final entry, use the same date and enter **C1** at CASH FROM. Enter **3420** at the dollar sign. Press the RETURN key and verify the operation.
5. When the next Cash Received form appears, press the RETURN key twice to end the batch. The batch total should be $415.07. Verify the batch at OK?Y/N. Use the DELETE BACK S key and change the entry number to review previous entries if you have a discrepancy.
6. When the next Cash Received form appears, press the ESC key to return to the Data Entry Menu.

23. Invoices Written

This journal entry form is used to record cash sales and bills sent to customers. Entries are made in this order:

A. **ENTRY NUMBER.** Assigned and automatically incremented by the system. Backspace to change the number to return to a previous entry form in a batch.

B. **INVOICE NUMBER.** Not assigned by the system and not incremented automatically. You can enter a combination of numbers and letters for the Invoice Number.

C. **MONTH, DAY, YEAR.** Enter on your first transaction. On subsequent entries, the system will prompt only for a change in the day. You may change the date, press the DELETE BACK S key to change the month, or press the RETURN key to keep the same date.

D. **CUSTOMER NO.** Enter a customer number (e.g., **C2**, or **CASH** for cash sales). Enter **VOID** to indicate a voided invoice. Press the RETURN key with no entry to indicate the end of the batch. Batch verification is described below.

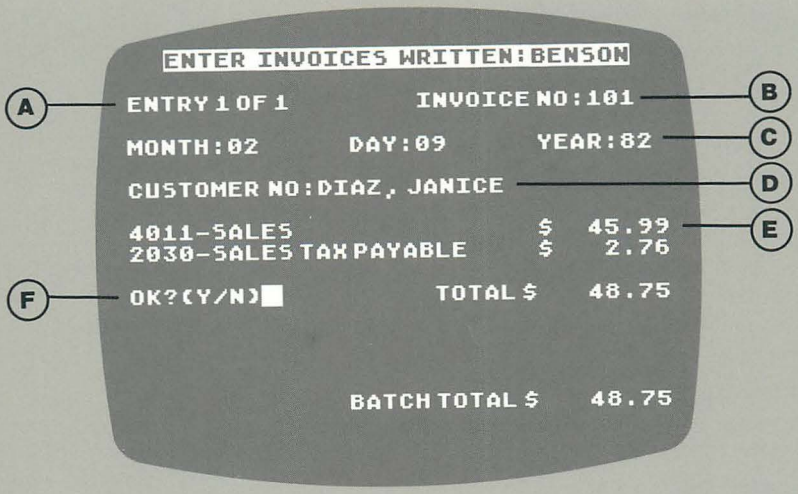
E. **DOLLAR AMOUNT.** The system will prompt automatically for the accounts to which sales are distributed (e.g., SALES, SALES TAX PAYABLE). See page 80, "Add, Change Invoice Prompts," for details. Enter amount to be distributed to each account. ENTER ACCT NO will appear after you have distributed to the prompted accounts. Press the RETURN key if you aren't distributing to any other accounts, or enter the account number and dollar amount.

F. **INVOICE VERIFICATION.** Enter **Y** to verify the entry and go on to the next. If you have made any mistakes, enter **N** and backspace to the error. After you make your correction, press the RETURN key at each subsequent entry to return to the invoice verification prompt.

BATCH VERIFICATION. When you have completed a batch (item D), verify it by totaling the dollar amounts on a calculator, making sure that the Batch Total matches, then pressing **Y** at OK?Y/N. If you answer **N** you can backspace to the ENTRY NUMBER (item A) to modify any prior entry. Once you have accepted a Batch Total, you *cannot* go back to examine any entries within the batch. Adjusting entries must be made through the General Journal (page 20).

Caution: To cancel a prior entry in an Invoices Written batch, do not enter zero for the dollar amount. Instead enter **VOID** in place of the customer entered at CUSTOMER NO.

After you have completed all your batches, press the ESC key when the Invoices Written form appears on the screen. This will return you to the Data Entry Menu.



TRY THIS EXAMPLE:

1. Enter command number **23** from the Data Entry Menu to get the Invoices Written journal entry form.
2. To the first entry form, enter **101** RETURN as the INVOICE NO. Enter the date **02,** RETURN, **09,** RETURN, **82,** RETURN. Enter **C4** at CUSTOMER NO. Enter **4599** as the dollar amount for SALES. Enter **276** as the SALES TAX PAYABLE amount. Press the RETURN key to skip the ENTER ACCT NO. Enter **Y** or **N** at OK?Y/N. The Invoices Written form should look like the screen above.
3. The next entry is a credit memo, which amounts to a reduction in a customer's Accounts Receivable balance. Enter **102** RETURN at INVOICE NO. Press the RETURN key to keep the same date. Enter **C5** for the customer number. Enter **-8852** at SALES and **-531** at SALES TAX PAYABLE. Press the RETURN key at ENTER ACCT NO, then verify the entry.
4. For the final entry (a cash sale), enter **103** RETURN at INVOICE NO. Enter CASH at CUSTOMER NO. Enter **3920** at SALES and **185** at SALES TAX PAYABLE. Press the RETURN key and verify the entry.
5. When the next Invoices Written form appears, press the RETURN key three times to bypass INVOICE NO, the date, and CUSTOMER NO and end the batch. The Batch Total should be -$4.03. Verify the batch at OK?Y/N. Use the DELETE BACK S key and change the entry number to review previous entries if you have a discrepancy.
6. When the next Invoices Written form appears, press the ESC key to return to the Data Entry Menu.

24. General Journal

This journal entry form is used for recording any type of activity not entered through the three other journals—activities such as Accounts Payable (cash purchases), adjusting entries, and correcting entries.

Unlike the other journals, no automatic debiting or crediting is done here. The journal uses conventional accounting notation: debits are positive (+) and credits are negative (–). Appendix D, "Debits and Credits," page 96, describes these conventions in detail.

Also unlike the other journals, the General Journal is not restricted to one activity per entry number. Instead, up to 10 distributions can be made for each General Journal entry. There are no batches of entries.

Entries are made in this order:

A. **GJ NUMBER.** Assigned by the system beginning with GJ#1 and automatically incremented throughout the life of your company's books.

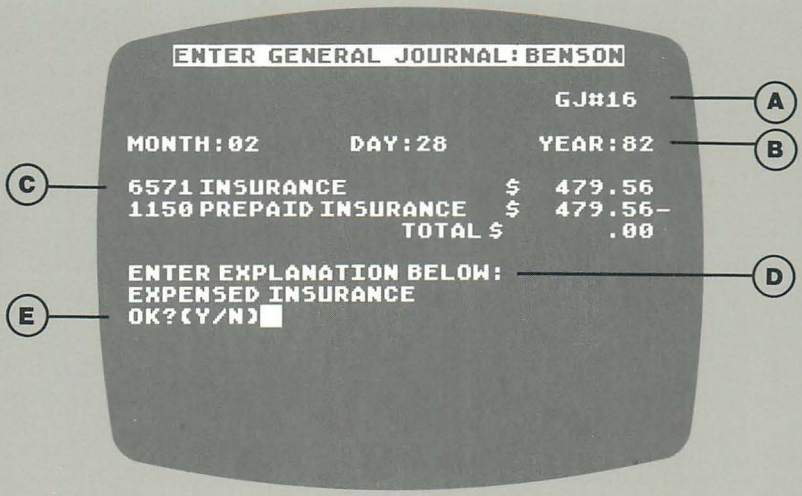
B. **MONTH, DAY, YEAR.** Enter on the first journal entry form. On subsequent entries, the system will only prompt a change in the day. You may change the date, press the DELETE BACK S key to change the month, or press the RETURN key to keep the same date.

C. **ENTER ACCT NO.** Enter an account number followed by a dollar amount. If you pick the account number for Accounts Payable or Accounts Receivable assigned in your control information (see page 74), the system will ask you to enter a customer or vendor number-"C" or "V." Enter the appropriate number from your list of customers or vendors.

D. **ENTER EXPLANATION BELOW.** (Optional) Add up to 10 lines of explanation per entry, pressing the RETURN key at the end of each line. Press the RETURN key at the beginning of an empty line to move on to Entry Verification.

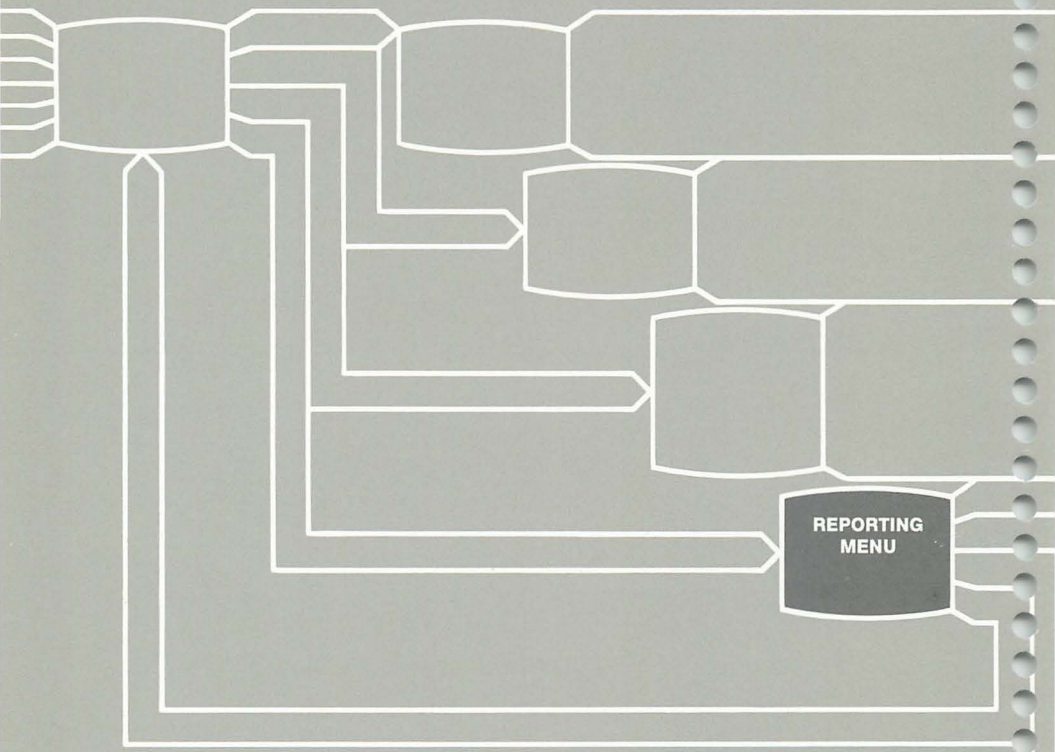
E. **ENTRY VERIFICATION.** When you have completed an entry, verify it by pressing **Y** at OK?Y/N. If you answer **N** to entry verification, you can then backspace to modify any prior entry.

After you have completed all your General Journal entries, press the ESC key when the next journal entry form appears on the screen. This will return you to the Data Entry Menu.

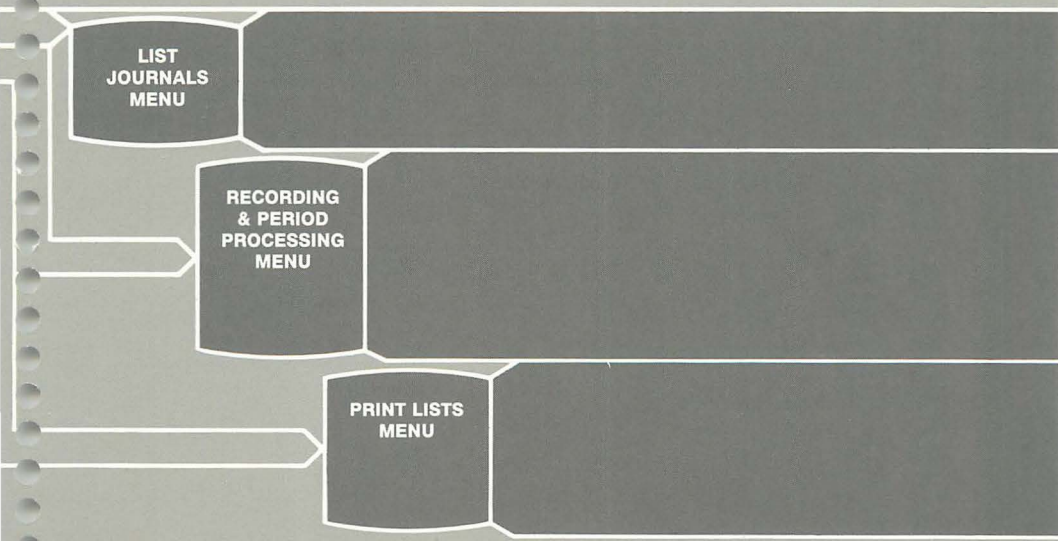


TRY THIS EXAMPLE:

1. Enter command number **24** from the Data Entry Menu to get the General Journal entry form.
2. Enter the date (**02**, RETURN, **28**, RETURN, **82**, RETURN).
3. Enter **6571** at ENTER ACCT NO. Enter **47956** as the dollar amount. This is the debit side of the operation.
4. Enter **1150** at the next ENTER ACCT NO. Enter **– 47956** as the dollar amount. This is the credit side of the operation. Press the RETURN key to bypass the next ENTER ACCT NO.
5. Enter the words **EXPENSED INSURANCE** at ENTER EXPLANATION BELOW and press the RETURN key twice.
6. Verify the entry at the OK?Y/N. The General Journal form should look like the screen above.
7. When the next General Journal entry form appears, press the ESC key to return to the Data Entry Menu.
8. Press the ESC key again to return to the Main Menu. Insert the Data Entry Diskette when the change diskette screen appears. Press the RETURN key.


REPORTING
MENU

4
PRINTING FINANCIAL REPORTS



Reporting Menu

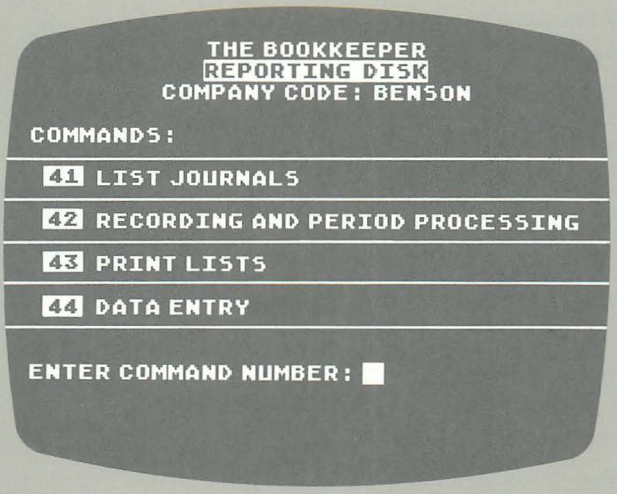
The Reporting Menu is used to: (1) record entries from the four journals to the General Ledger, (2) close the books for a fiscal period, and (3) print reports.

To get the menu, select command number 4 from the Main Menu. A screen will appear asking you to remove the Data Entry Diskette, insert the Reporting Diskette and press the RETURN key. When you do this, you are presented with the following choices:

41. **LIST JOURNALS.** Used to print the four current journals (Checks Written, Cash Received, Invoices Written, and General Journal).
42. **RECORDING AND PERIOD PROCESSING.** Used for the following functions:
    - Record current journal transactions to the General Ledger, then print out the General Ledger and Subsidiary Ledgers (Accounts Payable and Accounts Receivable).
    - Print out the Financial Reports (Profit and Loss Statement, Trial Balance, and Balance Sheet).
    - Close the books for the month or year.
43. **PRINT LISTS.** Used to print out the current General Ledger accounts and customer or vendor lists.
44. **DATA ENTRY.** Used to return to the Main Menu. (You will be asked to remove the Reporting Diskette and insert the Data Entry Diskette when you select this command.)

The reports generated by commands 41 through 43 can be controlled by three keys. Unlike other keyboard entries, however, these should *not* be followed by the RETURN key:

S (Stop) stops printout, until you enter **G** or **Q**.
G (Go) continues printout stopped with **S**.
Q (Quit) abandons printout and allows entry of a new selection.



TRY THIS EXAMPLE:

Enter command number **4** from the Main Menu to get the Reporting Menu. Insert the Reporting Diskette and press the RETURN key when the change-diskette screen appears. In a few moments, the Reporting Menu shown above will appear.

41. List Journals

This menu is used to print reports—specifically, the current contents of the data entry journals.

When you select command **41** from the Reporting Menu, you are presented with the following four choices for report printing:

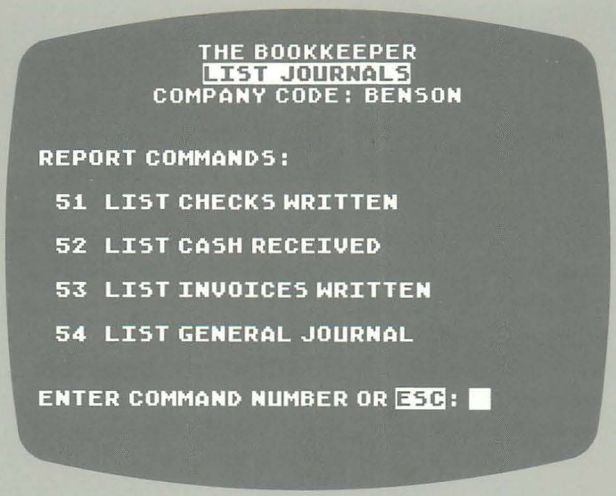
51. CHECKS WRITTEN
52. CASH RECEIVED
53. INVOICES WRITTEN
54. GENERAL JOURNAL

After selecting one of these functions, you will be asked to remove the Reporting Diskette and insert the Data Base Diskette. The system will then begin printing automatically.

If your printer does not print, check the following:

- Is printer power ON?
- Is printer switched ON LINE?
- Is cable between printer and interface module connected properly?
- Is interface module on?

After you have finished listing the journals you want, press the ESC key to return to the Reporting Menu.



TRY THIS EXAMPLE:

1. Enter command number **41** on the Reporting Menu to obtain the List Journals Menu.
2. Enter command number **51**. The system will ask you to remove the Reporting Diskette, insert the Data Base Diskette (use the Sample Data Base Diskette) and press the RETURN key. The Checks Written journal will then be printed out. If you followed the examples we gave on page 15, the report should look like the one illustrated on page 43.
3. Enter command number **52**. The Cash Received journal will be printed out. If you followed the examples we gave on page 17, the report should look like the one illustrated on page 45.
4. Enter command number **53**. The Invoices Written journal will be printed out. If you followed the examples we gave on page 19, the report should look like the one illustrated on page 47.
5. Enter command number **54**. The General Journal will be printed out. If you followed the examples we gave on page 21, the report should look like the one illustrated on page 49.
6. Press the ESC key to return to the Reporting Menu. You will be asked to change diskettes in the process.

42. Recording/Period Processing

This menu is used for recording, report printing and periodic closing of the books. It is obtained by selecting command 42 on the Reporting Menu.

The menu gives you six choices, commands 61, 71, 72, 73, 81, and 82:

61. RECORDING. Sums current journal entries and records to the General Ledger and prints all ledgers (General Ledger, Accounts Payable, and Accounts Receivable). Of the six commands on this menu, this is normally the one you will choose first.

Multiple recordings can be done between closings. For example, General Journal entries for Accounts Payable (based on incoming bills) and adjusting entries (for depreciation, prepaid expense, notes payable, bad debts, accruals, etc.) can be recorded to the General Ledger at any time.

Note: An S (stop) command followed by a Q (quit) command during Recording will stop the process without storing any of the recorded information on your data entry diskette.

PERIOD REPORTING COMMANDS:

71. PROFIT AND LOSS. If printed after recording (command 61) the P&L Statement will reflect the current activity.

72. TRIAL BALANCE. Similar to command 71.

73. BALANCE SHEET. Similar to command 71.

PERIOD CLOSING COMMANDS:

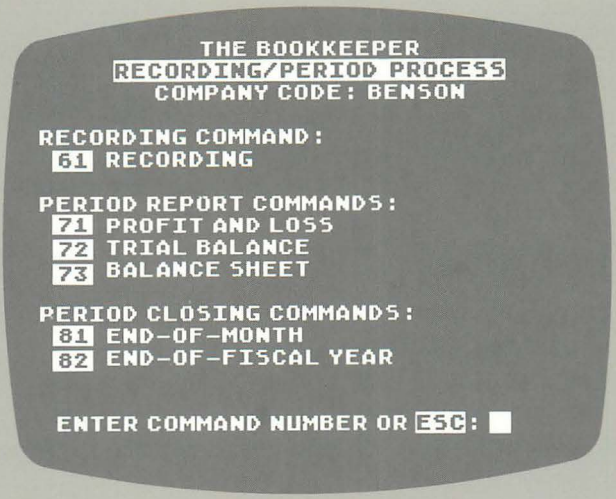
81. END-OF-MONTH. Closes the books for the current month. This causes all current-month income and expense balances in the General Ledger to be zeroed out and summed with annual balances. It erases all journal entries to make space for next month's entries. No output is produced.

Caution: Before doing End-of-Month processing, make final adjusting entries through the General Journal, list all journals (commands 51-54), record the journals (command 61), print the financial reports (commands 71-73), and make a backup copy of your current data base diskette (see Appendix C, "Diskette Backup Procedures," page 95).

82. END-OF-FISCAL YEAR. Closes the books for the current year. This causes all annual income and expense balances in the General Ledger to be set to zero and the net to be summed to your RETAINED EARNINGS account, in preparation for the new fiscal year. No output is produced.

Caution: Before doing End-of-Fiscal Year processing, perform the final month-end closing for the year (see command 81 above).

After you have finished with the above choices, press the ESC key to return to the Reporting Menu.



TRY THIS EXAMPLE:

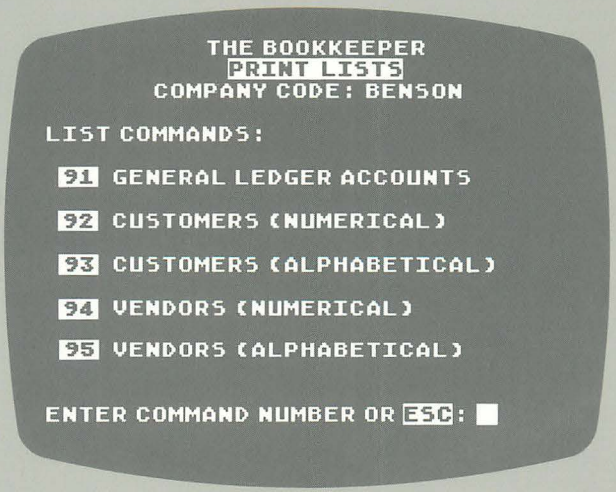
1. Enter command number **42** on the Reporting Menu. The Recording/Period Processing Menu will appear.
2. Enter command number **61**. You will be asked to remove the Reporting Diskette and insert the Data Base Diskette. Use the Sample Data Base Diskette, but only after you have entered the sample transactions illustrated on pages 15, 17, 19 & 21. After the recording calculations are performed and stored on diskette, the ledger reports will be printed. This will take a few minutes. Compare the reports with those illustrated on pages 53 - 59.
3. Enter command numbers **71**, then **72**, then **73** to print out the financial reports. Compare these reports with pages 61 - 65.
4. Enter command number **81** to close the books for the month.
5. Enter command number **61** again to see how the month-end closing has affected the ledgers.
6. Press the ESC key to return to the Reporting Menu.

Print Lists

This menu is used to print lists of customers, vendors, and General Ledger Accounts. It is selected from command 43 on the Reporting Menu. The system will ask you to remove the Reporting Diskette and insert the Data Base Diskette. Then it will display the following choices:

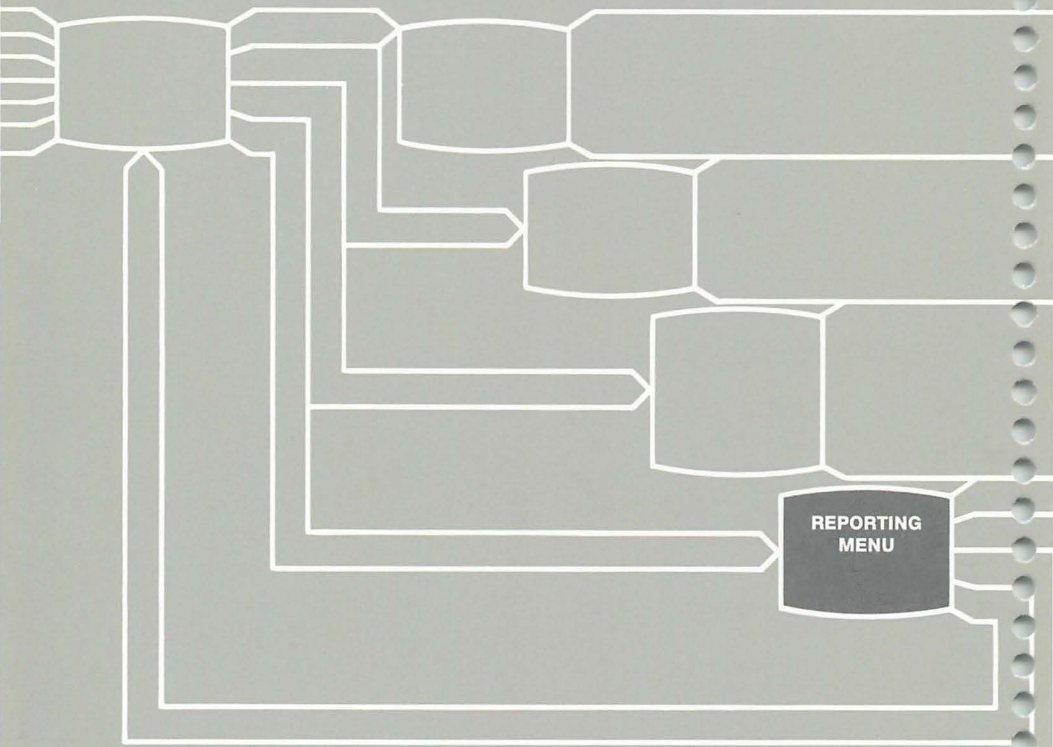
91. **GENERAL LEDGER.** Prints all account numbers and names in numerical order.
92. **CUSTOMERS (NUMERICAL ORDER).** Prints all customer numbers and names in customer number sequence.
93. **CUSTOMERS (ALPHABETICAL ORDER).** Prints all customer numbers and names sorted by customer name.
94. **VENDORS (NUMERICAL ORDER).** Prints all vendor numbers and names in vendor number sequence.
95. **VENDORS (ALPHABETICAL ORDER).** Prints all vendor numbers and names sorted by vendor name.

After you have finished listing the schedules you want, press the ESC key to return to the Reporting Menu.

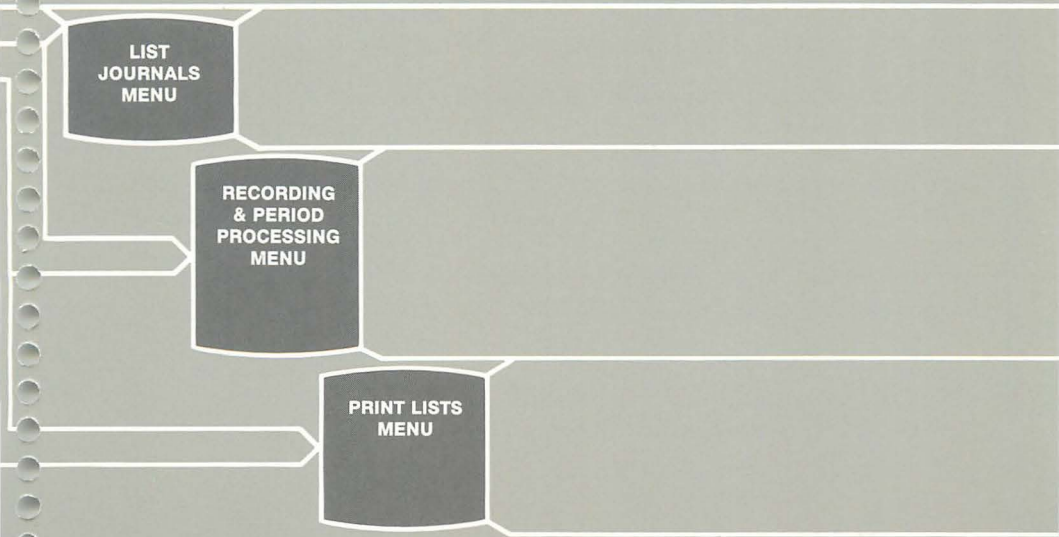


TRY THIS EXAMPLE:

1. Enter command number **43** from the Reporting Menu to obtain the Print Lists Menu.
2. Enter command number **91** to print General Ledger Accounts. The system will ask you to remove the Reporting Diskette and insert the Data Base Diskette. Use the Sample Data Base Diskette.
3. The system will print the report automatically, then return you to the Print Lists Menu.
4. Enter each of the remaining command numbers (**92, 93, 94, 95**) from the Print Lists Menu in succession. You will end up with reports that look like those illustrated on pages 34 - 41.
5. Press the ESC key to return to the Reporting Menu.


REPORTING
MENU

5
UNDERSTANDING THE REPORTS



List of General Ledger Accounts

The report beginning on the opposite page shows the General Ledger account numbers and names used in the Sample Data Base Diskette. The method used to obtain this report is described on page 30.

There are eleven types of General Ledger accounts. Each account type is associated with a range of account numbers. For example, you can assign a Current Asset account any 4-digit number between 1000 and 1499. The complete set of account ranges is:

Balance Sheet Accounts

Current Assets	1000-1499
Fixed Assets	1500-1799
Other Assets	1800-1999
Current Liabilities	2000-2599
Long-Term Liabilities	2600-2999
Capital	3000-3999

Profit and Loss (P&L) Accounts

Income	4000-4999
Cost of sales	5000-5999
Expenses	6000-7999
Other Income	8000-8499
Other Expenses	8500-8999
Income Transfer	9999

The last account, Income Transfer, is a special account used only by the system.

Results can be consolidated and departmentalized by using the following rule: all Balance Sheet accounts having numbers beginning with the same three digits will be consolidated on the Balance Sheet to the lowest-numbered account.

For example, to consolidate funds deposited with three banks into a single Cash-On-Deposit account, you could number them as follows:

Cash On Deposit	1020
First National Bank	1021
City National Bank	1022
American National Bank	1023

BENSON & ASSOCIATES

GENERAL LEDGER
DATE PRINTED: 02/28/82

GL ACCT NUMBER	ACCT NAME
	CURRENT ASSETS
1020	CASH ON DEPOSIT
1110	ACCOUNTS RECEIVABLE
1130	INVENTORY
1150	PREPAID INSURANCE
	FIXED ASSETS
1510	MACHINERY AND EQUIPMENT
1530	ACCUMULATED DEPRECIATION
	OTHER ASSETS
1810	DEPOSITS
	CURRENT LIABILITIES
2010	ACCOUNTS PAYABLE
2030	SALES TAX PAYABLE
2050	FICA PAYABLE
2090	INCOME TAX PAYABLE
	LONG TERM LIABILITIES
2610	NOTES PAYABLE
	CAPITAL
3010	CAPITAL STOCK
3030	RETAINED EARNINGS
	INCOME
4011	SALES
	COST OF SALES
5011	COST OF SALES
	EXPENSES
6511	SALARIES AND WAGES
6521	RENT
6531	UTILITIES
6541	PAYROLL TAXES
6561	INTEREST
6571	INSURANCE
6591	MISCELLANEOUS

To obtain a single Profit and Loss Statement for the entire company, as shown below, every income and expense account number has the same last digit. For example, the Sample Data Base Diskette income and expense accounts are numbered in the following manner:

Sales	4011
Cost of Sales	5011
Salaries and Wages	6521
Interest Expense	6581
Federal Income Tax	8511

To obtain separate Profit and Loss Statements for each store or department, we could have numbered the income and expense accounts as follows:

	Store 1	**Store 2**	**Store 3**
Sales	4011	4012	4013
Cost of Sales	5011	5012	5013
Salaries and Wages	6521	6522	6523
Interest Expense	6581	6582	6583
Federal Income Tax	8511	8512	8513

This kind of numbering system can produce up to ten departmental Profit and Loss Statements (the last digit can be 0 through 9), plus a consolidated Profit and Loss Statement covering all departments.

Note: The consolidated Profit and Loss Statement will sum to the lowest account number in a category. In multiple department situations, it's a good idea to create a separate consolidating account. In the example above, the consolidating accounts would be:

Sales	4010
Cost of Sales	5010
Salaries and Wages	6520
Interest Expense	6580
Federal Income Tax	8510

GL ACCT NUMBER	ACCT NAME
	OTHER INCOME (CONT.)
8011	OFFICE RENTAL
	OTHER EXPENSES
8511	FEDERAL INCOME TAX
9999	INCOME TRANSFER

List of Customers

The report on the opposite page lists customer numbers and names. This particular report is arranged by customer number. You can also select a report that is arranged alphabetically by customer name.

The method used to obtain this report is described on page 30. Detailed information on the customers' accounts is given in the Accounts Receivable Ledger, page 57.

BENSON & ASSOCIATES

CUSTOMERS IN NUMERIC ORDER
DATE PRINTED: 02/28/82

CUSTOMER NO.	NAME
1	BLANDIN, ERNIE
2	REYNOLDS, DON
3	MORRIS, MARVIN
4	DIAZ, JANICE
5	DAHMS, BEN

List of Vendors

The report on the opposite page lists vendor numbers and names. This particular report is arranged by vendor number. You can also select a report that is arranged alphabetically by vendor name.

The method used to obtain this report is described on page 30. Detailed information on the vendors' accounts is given in the Accounts Payable Ledger, page 59.

BENSON & ASSOCIATES

VENDORS IN NUMERIC ORDER
DATE PRINTED: 02/28/82

VENDOR NO.	NAME
1	JONES, PAULA
2	SMITH, LARRY
3	DEPT OF WATER AND POWER
4	THE TELEPHONE COMPANY
5	NATIONAL SUPPLY

Checks Written (CW) Journal

Entries into the Checks Written journal are used for recording all checks written. The column headings on the report are:

CHECK DATE. The date the check was written.

CHECK NO. Your check number.

CHECK WRITTEN TO. The name of the person or company to whom the check was written. The word "VOID" indicates a voided check.

GL ACCT. The General Ledger account to which the entry was distributed.

DETAIL AMOUNT. If the total amount was split between two or more accounts, this column shows those amounts.

NET AMOUNT. The net amount of the entry.

Appendix E, "Journal Recording to General Ledger Accounts," pages 101 - 104, describes how entries into the Checks Written journal are handled within the system.

Basically, the account numbers shown in this report are debit-side entries. These debit-side entries are typically to Accounts Payable (indicating a decrease in Accounts Payable when cash is disbursed) or directly to an expense account (indicating an increase in that particular expense).

The credit side of the entry is typically to a cash account, which decreases when cash is disbursed.

BENSON & ASSOCIATES

AS OF 02/28/82

CHECKS WRITTEN

CHECK DATE	CHECK NO.	CHECK WRITTEN TO	GL ACCT	DETAIL AMOUNT	NET AMOUNT
02/01/82	1	NATIONAL SUPPLY	2010		33.10
02/01/82	2	SMITH, LARRY	6521		200.00
02/01/82	3	ACE PLUMBING	6591		45.00
	BATCH TOTAL				278.10

Cash Received (CR) Journal

Entries into the Cash Received journal are used for recording all payments you receive. The column headings on the report are:

PAYMENT DATE. The date the payment was received.

PAYMENT RECEIVED FROM. The name of the person or company from whom the payment was received.

GL ACCT. The General Ledger account to which the entry was distributed.

DETAIL AMOUNT. If the total amount was split between two or more accounts, this column shows those accounts.

NET AMOUNT. The net amount of cash received.

Appendix E, "Journal Recording to General Ledger Accounts," pages 101 - 104, describes how entries into the Cash Received journal are handled within the system.

Basically, the account numbers shown in this report are credit-side entries. These credit-side entries are typically to Accounts Receivable (indicating a decrease in Accounts Receivable when cash is received) or directly to an income account (indicating an increase in income).

The debit side of the entry is typically to a cash account, which increases when cash is received.

BENSON & ASSOCIATES

AS OF 02/28/82 — CASH RECEIVED — PAGE 1

PAYMENT DATE	PAYMENT RECEIVED FROM	GL ACCT	DETAIL AMOUNT	NET AMOUNT
02/06/82	REYNOLDS, DON	1110		276.02
02/06/82	DAHMS, BEN	1110		104.85
02/06/82	BLANDIN, ERNIE	1110		34.20
	BATCH TOTAL			415.07

THE BOOKKEEPER

Invoices Written (IW) Journal

Entries into the Invoices Written Journal are used for recording invoices sent to customers. The column headings on the report are:

INVOICE DATE. The date of the invoice.

INVOICE NUMBER. The number of the invoice, if you assigned one.

INVOICE WRITTEN TO. The name of the customer to whom the invoice was written. The word "CASH" indicates a cash sale.

GL ACCT. The General Ledger account to which the invoice was distributed.

DETAIL AMOUNT. If the total amount was split between two or more accounts, this column shows those amounts.

NET AMOUNT. The net amount of the invoice.

Appendix E, "Journal Recording to General Ledger Accounts," pages 101 - 104, describes how entries into Invoices Written are handled within the system.

Basically, the account numbers shown in this report are credit-side entries. These credit-side entries are typically to Sales and Sales Tax Payable (indicating an increase in both accounts when the customer is invoiced) or directly to some other income account.

The debit side of the entry is typically to the Accounts Receivable account, which increases when the customer is invoiced.

BENSON & ASSOCIATES

AS OF 02/28/82 — INVOICES WRITTEN — PAGE 1

INVOICE DATE	INVOICE NUMBER	INVOICE WRITTEN TO	GL ACCT	DETAIL AMOUNT	NET AMOUNT
02/09/82	101	DIAZ, JANICE	4011	45.99	
			2030	2.76	
					48.75
02/09/82	102	DAHMS, BEN	4011	88.52-	
			2030	5.31-	
					93.83-
02/09/82	103	CASH	4011	39.20	
			2030	1.85	
					41.05
		BATCH TOTAL			4.03-
		TOTAL CREDIT INVOICES			45.08-
		TOTAL CASH INVOICES			41.05
		TOTAL			4.03-

General Journal (GJ)

Entries into the General Journal are used for recording all transactions not recordable in the other journals. Unlike the other journals, no automatic debiting or crediting is done here and both sides of every entry are shown. The column headings on the report are:

DATE. The date of the entry.

JE#. The Journal Entry (JE) number assigned by the system.

DESCRIPTION. The account numbers and names for each journal distribution, plus any comments you entered.

DEBIT. The amount debited to the account shown in the description column.

CREDIT. The amount credited to the account in the description column.

General Journal entries 1 - 15 were initial entries already on the Sample Data Base Diskette. See page 84, "Initializing Account Balances" for details.

BENSON & ASSOCIATES

AS OF
02/28/82 GENERAL JOURNAL PAGE 1

DATE	JE#		DESCRIPTION	DEBIT	CREDIT
02/01/82	1	1020	CASH ON DEPOSIT	1,426.44	
		9999	INCOME TRANSFER		1,426.44
02/01/82	2	1110	ACCOUNTS RECEIVABLE		
1 BLANDIN, ERNIE				1,800.00	
		9999	INCOME TRANSFER		1,800.00
02/01/82	3	1110	ACCOUNTS RECEIVABLE		
2 REYNOLDS, DON				1,208.74	
		9999	INCOME TRANSFER		1,208.74
02/01/82	4	1110	ACCOUNTS RECEIVABLE		
3 MORRIS, MARVIN				56.00	
		9999	INCOME TRANSFER		56.00
02/01/82	5	1110	ACCOUNTS RECEIVABLE		
4 DIAZ, JANICE				702.00	
		9999	INCOME TRANSFER		702.00
02/01/82	6	1110	ACCOUNTS RECEIVABLE		
5 DAHMS, BEN				1,010.00	
		9999	INCOME TRANSFER		1,010.00
02/01/82	7	1130	INVENTORY	4,547.00	
		1150	PREPAID INSURANCE	1,165.34	
		1510	MACHINERY AND EQUIPMENT	5,343.90	
		1530	ACCUMULATED DEPRECIATION		759.10
		1810	DEPOSITS	2,000.00	
		9999	INCOME TRANSFER		12,297.14
02/01/82	8		2010 ACCOUNTS PAYABLE		
1 JONES, PAULA					100.00
		9999	INCOME TRANSFER	100.00	
02/01/82	9		2010 ACCOUNTS PAYABLE		
2 SMITH, LARRY					200.00
		9999	INCOME TRANSFER	200.00	
02/01/82	10		2010 ACCOUNTS PAYABLE		
3 DEPT OF WATER AND POWER					27.00
		9999	INCOME TRANSFER	27.00	
02/01/82	11		2010 ACCOUNTS PAYABLE		
4 THE TELEPHONE COMPANY					19.80
		9999	INCOME TRANSFER	19.80	
02/01/82	12		2010 ACCOUNTS PAYABLE		
5 NATIONAL SUPPLY					33.10
		9999	INCOME TRANSFER	33.10	
02/01/82	13		2030 SALES TAX PAYABLE		127.92

General Journal (GJ)
(Continued)

BENSON & ASSOCIATES

AS OF 02/28/82 — GENERAL JOURNAL —

DATE	JE#		DESCRIPTION	DEBIT	CREDIT
		2050	FICA PAYABLE		60.46
		2090	INCOME TAX PAYABLE		208.72
		2610	NOTES PAYABLE		9,101.78
		3010	CAPITAL STOCK		8,257.34
		3030	RETAINED EARNINGS		809.28
		9999	INCOME TRANSFER	18,565.50	
02/01/82	14		4011 SALES		26,597.66
		5011	COST OF SALES	16,289.27	
		6511	SALARIES AND WAGES	3,028.51	
		6521	RENT	1,400.00	
		6531	UTILITIES	453.38	
		6541	PAYROLL TAXES	242.96	
		6561	INTEREST	228.42	
		9999	INCOME TRANSFER	4,955.12	
02/01/82	15	6571	INSURANCE	502.02	
		6591	MISCELLANEOUS	417.20	
			8011 OFFICE RENTAL		423.10
		8511	FEDERAL INCOME TAX	455.20	
			9999 INCOME TRANSFER		951.32
02/28/82	16	6571	INSURANCE	479.56	
			1150 PREPAID INSURANCE		479.56
		EXPENSED INSURANCE			
		TOTAL			.00

General Ledger (GL)

The General Ledger, shown on the opposite page, is printed whenever journal recording is done. This report uses the accounting terminology described in Appendix D, "Debits and Credits," page 96. Briefly, the exceptions to intuitive understanding are:

- Capital is increasing when it is negative.
- Income is increasing when it is negative.

The column headings on the report are:

ACCT NO. The General Ledger account number.

ACCOUNT NAME. The account name, plus one or more of the following, depending on the means used to make the entry:

CW journal:	Check To
CR journal:	Cash From
IW journal:	Sales Summary
GJ journal:	Journal Entry (JE) Number
Automatic:	Period Net Profit or Loss

JOURNAL. The journal used to enter the activity. CW is Checks Written, CR is Cash Received, IW is Invoices Written, GJ is General Journal. This column also shows the date of CR entries and the entry number for CW entries.

BALANCE FORWARD. The year-to-date balance of the account before the current month's activities are considered.

CURRENT MONTH. The current activities for the account.

BALANCE. The year-to-date balance of the account after the current month's activities are considered.

Period Net Profit or Loss (income minus expense) is automatically calculated and debited to the Income Transfer (9999) account and credited to the Retained Earnings account.

All numeric columns in the General Ledger will sum to zero.

BENSON & ASSOCIATES

AS OF 02/28/82 — GENERAL LEDGER — PAGE 1

ACCT NO	ACCOUNT NAME	JOURNAL	BALANCE FORWARD	CURRENT MONTH	BALANCE
1020	CASH ON DEPOSIT		.00		
	JE # 1	GJ		1,426.44	
	CHECKS FOR MONTH	CW		278.10-	
	RECEIPTS FOR MONTH	CR		415.07	
	SALES SUMMARY	IW		41.05	
					1,604.46
1110	ACCOUNTS RECEIVABLE		.00		
	JE # 2	GJ		1,800.00	
	JE # 3	GJ		1,208.74	
	JE # 4	GJ		56.00	
	JE # 5	GJ		702.00	
	JE # 6	GJ		1,010.00	
	REYNOLDS, DON	CR 02/06/82		276.02-	
	DAHMS, BEN	CR 02/06/82		104.85-	
	BLANDIN, ERNIE	CR 02/06/82		34.20-	
	SALES SUMMARY	IW		45.08-	
					4,316.59
1130	INVENTORY		.00		
	JE # 7	GJ		4,547.00	
					4,547.00
1150	PREPAID INSURANCE		.00		
	JE # 7	GJ		1,165.34	
	JE # 16	GJ		479.56-	
					685.78
1510	MACHINERY AND EQUIPMENT		.00		
	JE # 7	GJ		5,343.90	
					5,343.90
1530	ACCUMULATED DEPRECIATION		.00		
	JE # 7	GJ		759.10-	
					759.10-
1810	DEPOSITS		.00		
	JE # 7	GJ		2,000.00	
					2,000.00
2010	ACCOUNTS PAYABLE		.00		
	JE # 8	GJ		100.00-	
	JE # 9	GJ		200.00-	
	JE # 10	GJ		27.00-	
	JE # 11	GJ		19.80-	
	JE # 12	GJ		33.10-	
	NATIONAL SUPPLY	CW # 1		33.10	
					346.80-

BENSON & ASSOCIATES

AS OF 02/28/82 — GENERAL LEDGER — PAGE 2

ACCT NO	ACCOUNT NAME	JOURNAL	BALANCE FORWARD	CURRENT MONTH	BALANCE
2030	SALES TAX PAYABLE		.00		
	JE # 13	GJ		127.92-	
	SALES SUMMARY	IW		.70	
					127.22-
2050	FICA PAYABLE		.00		
	JE # 13	GJ		60.46-	
					60.46-
2090	INCOME TAX PAYABLE		.00		
	JE # 13	GJ		208.72-	
					208.72-
2610	NOTES PAYABLE		.00		
	JE # 13	GJ		9,101.78-	
					9,101.78-
3010	CAPITAL STOCK		.00		
	JE # 13	GJ		8,257.34-	
					8,257.34-
3030	RETAINED EARNINGS		.00		
	JE # 13	GJ		809.28-	
	PERIOD NET PROFIT OR LOSS			1,172.97	
					363.69
4011	SALES		.00		
	JE # 14	GJ		26,597.66-	
	SALES SUMMARY	IW		3.33	
					26,594.33-
5011	COST OF SALES		.00		
	JE # 14	GJ		16,289.27	
					16,289.27
6511	SALARIES AND WAGES		.00		
	JE # 14	GJ		3,028.51	
					3,028.51
6521	RENT		.00		
	JE # 14	GJ		1,400.00	
	SMITH, LARRY	CW # 2		200.00	
					1,600.00
6531	UTILITIES		.00		
	JE # 14	GJ		453.38	
					453.38
6541	PAYROLL TAXES		.00		
	JE # 14	GJ		242.96	
					242.96

BENSON & ASSOCIATES

AS OF 02/28/82 — GENERAL LEDGER — PAGE 3

ACCT NO	ACCOUNT NAME	JOURNAL	BALANCE FORWARD	CURRENT MONTH	BALANCE
6561	INTEREST		.00		
	JE # 14	GJ		228.42	
					228.42
6571	INSURANCE		.00		
	JE # 15	GJ		502.02	
	JE # 16	GJ		479.56	
					981.58
6591	MISCELLANEOUS		.00		
	JE # 15	GJ		417.20	
	ACE PLUMBING	CW # 3		45.00	
					462.20
8011	OFFICE RENTAL		.00		
	JE # 15	GJ		423.10-	
					423.10-
8511	FEDERAL INCOME TAX		.00		
	JE # 15	GJ		455.20	
					455.20
9999	INCOME TRANSFER		.00		
	JE # 1	GJ		1,426.44-	
	JE # 2	GJ		1,800.00-	
	JE # 3	GJ		1,208.74-	
	JE # 4	GJ		56.00-	
	JE # 5	GJ		702.00-	
	JE # 6	GJ		1,010.00-	
	JE # 7	GJ		12,297.14-	
	JE # 8	GJ		100.00	
	JE # 9	GJ		200.00	
	JE # 10	GJ		27.00	
	JE # 11	GJ		19.80	
	JE # 12	GJ		33.10	
	JE # 13	GJ		18,565.50	
	JE # 14	GJ		4,955.12	
	JE # 15	GJ		951.32-	
	PERIOD NET PROFIT OR LOSS			1,172.97-	
					3,275.91
	TOTALS		.00	.00	.00

THE BOOKKEEPER

Accounts Receivable Ledger

The Accounts Receivable Ledger contains the details on all cash received from and all invoices sent to each customer. Cash received appears as a negative amount, and invoices are shown as positive amounts. The column headings on the report are:

ACCT NO. The customer's number.

ACCOUNT NAME. The customer's name, associated invoice numbers from current invoices, dates of current cash receipts, and/or entry number from the General Journal.

JOURNAL. The journal used to enter current activities. CW is Checks Written, CR is Cash Received, IW is Invoices Written, and GJ is General Journal.

BALANCE FORWARD. The year-to-date balance of the account before the current activities are considered.

CURRENT MONTH. The current (typically month-to-date) activities for the account.

BALANCE. The year-to-date balance of the account after the current activities are considered.

Note: The Accounts Receivable Ledger does not summarize receivables other than those entered using your list of standard customers.

BENSON & ASSOCIATES

AS OF 02/28/82

ACCOUNTS RECEIVABLE LEDGER

ACCT NO	ACCOUNT NAME	JOURNAL	BALANCE FORWARD	CURRENT MONTH	BALANCE
1	BLANDIN, ERNIE		.00		
	JE # 2	GJ		1,800.00	
	02/06/82	CR		34.20-	
					1,765.80
2	REYNOLDS, DON		.00		
	JE # 3	GJ		1,208.74	
	02/06/82	CR		276.02-	
					932.72
3	MORRIS, MARVIN		.00		
	JE # 4	GJ		56.00	
					56.00
4	DIAZ, JANICE		.00		
	JE # 5	GJ		702.00	
	INVOICE # 101	IW		48.75	
					750.75
5	DAHMS, BEN		.00		
	JE # 6	GJ		1,010.00	
	02/06/82	CR		104.85-	
	INVOICE # 102	IW		93.83-	
					811.32
	TOTALS		.00	4,316.59	4,316.59

Accounts Payable Ledger

The Accounts Payable Ledger contains the details on all Checks Written entered to the Accounts Payable account. The Checks Written journal entries appear as positive values. Credit entries from the General Journal are negative. The column headings on the report are:

ACCT NO. The vendor's number.

ACCOUNT NAME. The vendor's name, associated check numbers from current Checks Written (CW), and journal entry numbers from the General Journal (GJ).

JOURNAL. The journal used to enter any associated current activity. CW is Checks Written, CR is Cash Received, and GJ is General Journal.

BALANCE FORWARD. The year-to-date balance of the account before the current activities are considered.

CURRENT MONTH. The current (typically month-to-date) activities for the account.

BALANCE. The year-to-date balance of the account after the current activities are considered.

Note: The Accounts Payable Ledger does not summarize payables other than those entered using your list of standard vendors.

BENSON & ASSOCIATES

AS OF 02/28/82 — ACCOUNTS PAYABLE LEDGER — PAGE 1

ACCT NO	ACCOUNT NAME	JOURNAL	BALANCE FORWARD	CURRENT MONTH	BALANCE
1	JONES, PAULA		.00		
	JE # 8	GJ		100.00-	
					100.00-
2	SMITH, LARRY		.00		
	JE # 9	GJ		200.00-	
					200.00-
3	DEPT OF WATER AND POWER		.00		
	JE # 10	GJ		27.00-	
					27.00-
4	THE TELEPHONE COMPANY		.00		
	JE # 11	GJ		19.80-	
					19.80-
5	NATIONAL SUPPLY		.00		
	JE # 12	GJ		33.10-	
	CHECK # 1	CW		33.10	
					.00
	TOTALS		.00	346.80-	346.80-

THE BOOKKEEPER

Profit And Loss Statement

The Profit And Loss Statement is a summary of the revenues earned, expenses incurred, and net profit (or loss) through the last recording.

In the report, the central pair of numeric columns show the current dollar amounts of income or expenses and the percentages of the gross income for the current period. The right-hand pair of columns show the same information for year-to-date.

Multiple Profit And Loss Statements can be produced for multiple profit centers within a company. The method for doing this is described on pages 34 - 37, "List of General Ledger Accounts." Examples of various accounts are shown in Appendix K, "Sample General Ledger Accounts," page 110.

BENSON & ASSOCIATES
PROFIT AND LOSS STATEMENT
FEBRUARY 28, 1982

	CURRENT	%	YEAR-TO-DATE	%
INCOME				
SALES	26,594.33	100.0	26,594.33	100.0
COST OF SALES				
COST OF SALES	16,289.27	61.3	16,289.27	61.3
GROSS PROFIT	10,305.06	38.7	10,305.06	38.7
EXPENSES				
SALARIES AND WAGES	3,028.51	11.4	3,028.51	11.4
RENT	1,600.00	6.0	1,600.00	6.0
UTILITIES	453.38	1.7	453.38	1.7
PAYROLL TAXES	242.96	.9	242.96	.9
INTEREST	228.42	.9	228.42	.9
INSURANCE	981.58	3.7	981.58	3.7
MISCELLANEOUS	462.20	1.7	462.20	1.7
TOTALS	6,997.05	26.3	6,997.05	26.3
PROFIT (LOSS)	3,308.01	12.4	3,308.01	12.4
OTHER INCOME				
OFFICE RENTAL	423.10	1.6	423.10	1.6
OTHER EXPENSES				
FEDERAL INCOME TAX	455.20	1.7	455.20	1.7
NET PROFIT (LOSS)	3,275.91	12.3	3,275.91	12.3

Trial Balance

The Trial Balance lists all accounts in the General Ledger and shows their current balances. This report uses parentheses to show credit balances.

BENSON & ASSOCIATES
TRIAL BALANCE
FEBRUARY 28, 1982

CURRENT ASSETS		
1020	CASH ON DEPOSIT	1,604.46
1110	ACCOUNTS RECEIVABLE	4,316.59
1130	INVENTORY	4,547.00
1150	PREPAID INSURANCE	685.78
FIXED ASSETS		
1510	MACHINERY AND EQUIPMENT	5,343.90
1530	ACCUMULATED DEPRECIATION	(759.10)
OTHER ASSETS		
1810	DEPOSITS	2,000.00
CURRENT LIABILITIES		
2010	ACCOUNTS PAYABLE	(346.80)
2030	SALES TAX PAYABLE	(127.22)
2050	FICA PAYABLE	(60.46)
2090	INCOME TAX PAYABLE	(208.72)
LONG TERM LIABILITIES		
2610	NOTES PAYABLE	(9,101.78)
CAPITAL		
3010	CAPITAL STOCK	(8,257.34)
3030	RETAINED EARNINGS	363.69
INCOME		
4011	SALES	(26,594.33)
COST OF SALES		
5011	COST OF SALES	16,289.27
EXPENSES		
6511	SALARIES AND WAGES	3,028.51
6521	RENT	1,600.00
6531	UTILITIES	453.38
6541	PAYROLL TAXES	242.96
6561	INTEREST	228.42
6571	INSURANCE	981.58
6591	MISCELLANEOUS	462.20
OTHER INCOME		
8011	OFFICE RENTAL	(423.10)
OTHER EXPENSES		
8511	FEDERAL INCOME TAX	455.20
9999	INCOME TRANSFER	3,275.91
TOTAL		.00

Balance Sheet

The Balance Sheet summarizes the company's assets, liabilities, and capital through the last recording. It does not show income and expense, which are incorporated into capital during the Period Processing.

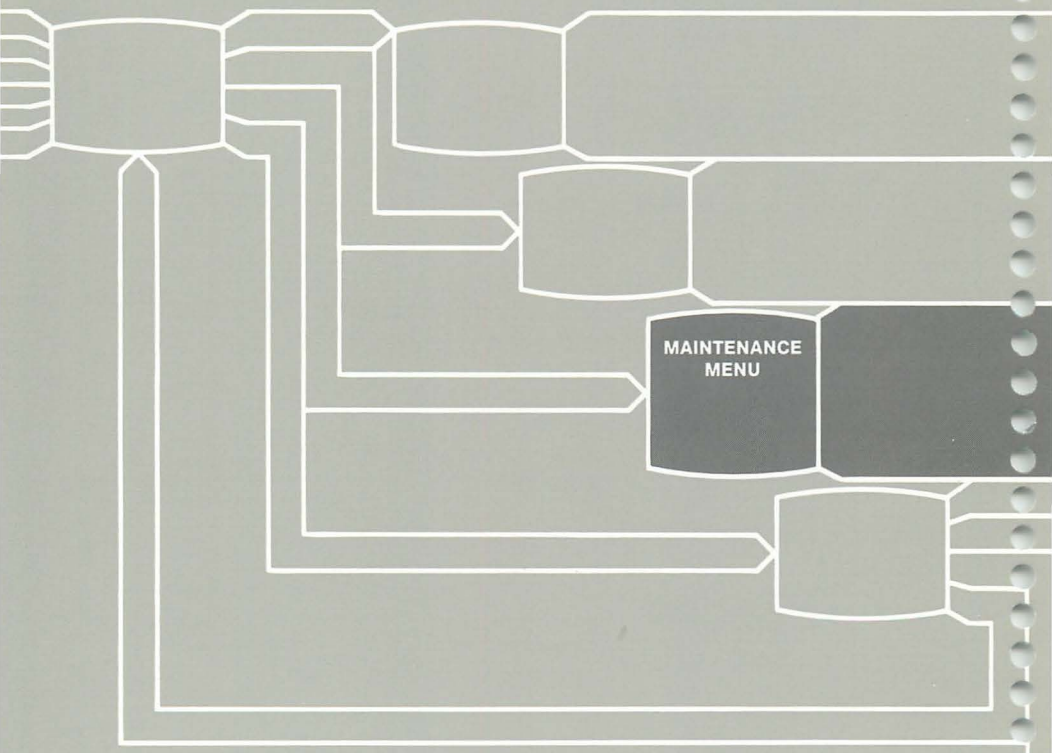
The report equates assets to liabilities and capital as follows:

ASSETS = LIABILITIES + CAPITAL

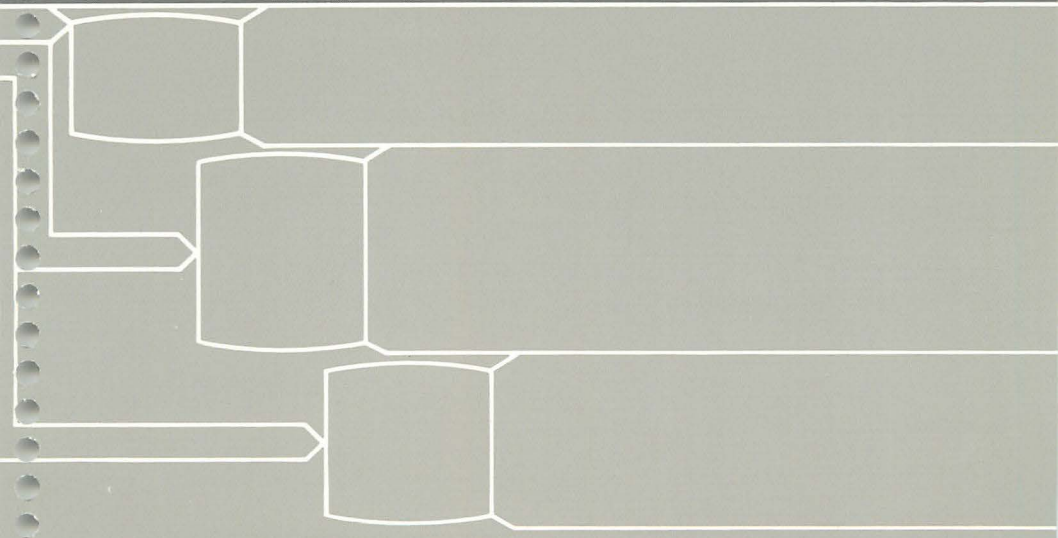
Parentheses are used to show credit balances.

BENSON & ASSOCIATES
BALANCE SHEET
FEBRUARY 28, 1982

ASSETS		
CURRENT ASSETS		
CASH ON DEPOSIT	1,604.46	
ACCOUNTS RECEIVABLE	4,316.59	
INVENTORY	4,547.00	
PREPAID INSURANCE	685.78	
TOTAL CURRENT ASSETS		11,153.83
FIXED ASSETS		
MACHINERY AND EQUIPMENT	5,343.90	
ACCUMULATED DEPRECIATION	(759.10)	
TOTAL FIXED ASSETS		4,584.80
OTHER ASSETS		
DEPOSITS	2,000.00	
TOTAL OTHER ASSETS		2,000.00
TOTAL ASSETS		17,738.63
LIABILITIES		
CURRENT LIABILITIES		
ACCOUNTS PAYABLE	346.80	
SALES TAX PAYABLE	127.22	
FICA PAYABLE	60.46	
INCOME TAX PAYABLE	208.72	
TOTAL CURRENT LIABILITIES		743.20
LONG TERM LIABILITIES		
NOTES PAYABLE	9,101.78	
TOTAL LONG TERM LIABILITIES		9,101.78
TOTAL LIABILITIES		9,844.98
CAPITAL		
CAPITAL STOCK	8,257.34	
RETAINED EARNINGS	(363.69)	
TOTAL CAPITAL		7,893.65
TOTAL LIABILITIES & CAPITAL		17,738.63


MAINTENANCE
MENU

6
SETTING UP YOUR OWN ACCOUNTS



This section describes how to set up The Bookkeeper for your own business. The Maintenance Menu (command 3 on the Main Menu) is used for this purpose.

You should not try to set up your own accounts until you have successfully experimented with the Sample Data Base Diskette, using the examples described in Sections 2, 3, and 4. It is important that you understand and feel comfortable with these procedures before you attempt to use the system with your own data.

Before getting into the specifics of setting up your accounts, here's a summary of the steps involved:

1. Make at least two backup copies of the Data Base Diskette. This is described in Appendix C. Store the original copy; do not use it for actual data entry.
2. Using the Start-Up Menu, enter a Company Code and Date. Use the Rename Data Diskette (command 13) to give a name to the copy of the data base diskette you will be using.
3. Using the Maintenance Menu and a copy of your data base diskette, enter all information that relates to your desired account structure, including:

   - General Ledger accounts (required)
   - Control information (required)
   - Customers (optional)
   - Vendors (optional)
   - Invoice prompts (optional)

   These procedures are described on pages 72 - 81.
4. Using the General Journal and the data base diskette, initialize your General Ledger accounts with beginning balances. This is described beginning on page 84.
5. After you have performed steps 2, 3, and 4, make a backup copy of the data base diskette you have initialized for your company (see Appendix C, "Diskette Backup Procedure," page 95). Store the master copy of this initialized diskette.
6. Perform recording and end-of-month functions (Section 4) on your beginning balances using your backup diskette.
7. Begin using this diskette copy for normal day-to-day journal entries.

As mentioned in Section 1 of this manual, a certified public accountant's advice can be particularly useful at this point. CPAs are familiar with the workings of double-entry accounting, which you will have to deal with during the initialization of your beginning account balances. CPAs can also assist you in structuring General Ledger accounts suitable to your business.

Appendix K, "Sample General Ledger Accounts," page 110, will give you some ideas of how different types of home or business users might structure their accounts.

The next page begins with an explanation of the Maintenance Menu. *Be sure, however, that you have backup copies of your data base diskette before beginning this section.*

Maintenance Menu

The Maintenance Menu is used to set up your accounts and your customer and vendor lists. It should only be used after you have experimented with the system according to the examples in Sections 2, 3, and 4.

The menu is reached through command number 3 on the Main Menu. The following five choices for entering, editing, or deleting information are presented:

31. General Ledger account numbers and names.

32. Control Information account numbers used for automatic handling of CW, CR, and IW journal entries.

33. Customer numbers and names.

34. Vendor numbers and names.

35. Invoice account-number prompts.

After you make a selection, the system will ask you to remove the Data Entry Diskette and insert the Data Base Diskette. Be sure you have copied the Data Base Diskette (Appendix C, "Diskette Backup Procedures," page 95) and given it a name from the Start-Up Menu (page 8) before proceeding.

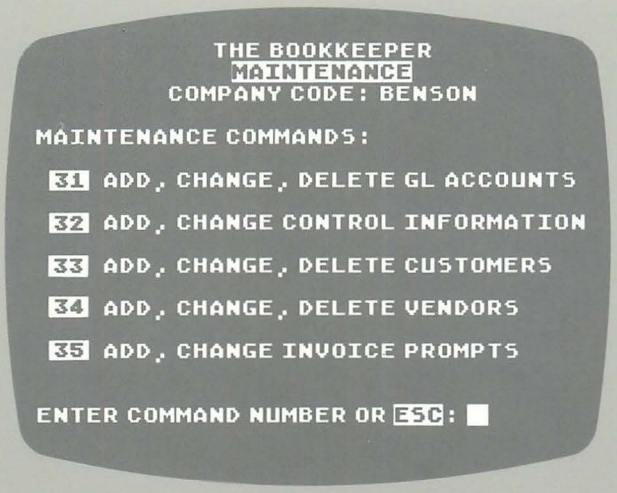
Of these commands, 31, 32, and 35 are normally used only during initial setup and are left unchanged thereafter. However, the General Ledger accounts, (command 31) may need occasional updating as your company grows.

Commands 33 and 34, by contrast, may need more frequent updating as you add or delete customers and vendors.

When you are finished with maintenance, press the ESC key to get back to the Main Menu.

The following pages describe each of these commands in detail. Unlike our descriptions of the other menus, we have not provided examples for each display, since (1) the system prompts are very easy to follow and (2) a complete set of example entries used to create the Sample Data Base Diskette is given at the end of this section, starting on page 82.

Note: Under no circumstances should you create your own data base diskette by simply copying the Sample Data Base Diskette and trying to modify it. You will find this to be far more trouble than it is worth.


THE BOOKKEEPER
MAINTENANCE
COMPANY CODE: BENSON
MAINTENANCE COMMANDS:
31 ADD, CHANGE, DELETE GL ACCOUNTS
32 ADD, CHANGE CONTROL INFORMATION
33 ADD, CHANGE, DELETE CUSTOMERS
34 ADD, CHANGE, DELETE VENDORS
35 ADD, CHANGE INVOICE PROMPTS
ENTER COMMAND NUMBER OR ESC:

31. Add, Change GL Accounts

This menu is used to add or change account numbers and names in your General Ledger. Appendix K, "Sample General Ledger Accounts," page 110, provides examples of GL Account structures for a variety of businesses.

The menu is obtained by entering command 31 on the Maintenance Menu, and it offers the following choices:

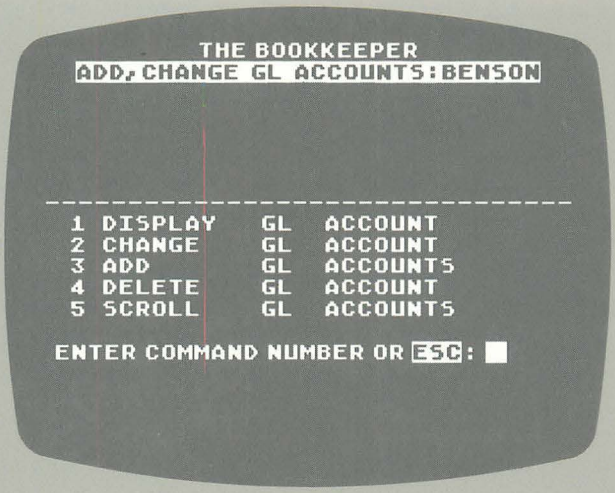
1. **DISPLAY** a single account's number and name.
2. **CHANGE** a single account's name. The length of the name can be up to 30 characters.
3. **ADD** a new account number and description. The account number must be 4 digits in length, the name can be up to 30 characters.
4. **DELETE** a single account number and name. **Note:** This may be done after end-of-period processing.
5. **SCROLL** through the schedule of account numbers and names, starting at the beginning or at any intermediate account number.

The system will prompt you through the steps for each of these procedures. The ESC key is used to exit from the procedure and redisplay the menu shown on the opposite page.

In the scroll procedure (command 5), the list of accounts is displayed in a continuous manner until it reaches the end or until you use one of the following commands (do not press the RETURN key after these commands):

S (Stop) stops the scrolling until you enter **G** or **Q**.
G (Go) continues scrolling stopped by **S**.
Q (Quit) abandons scrolling and redisplays the screen shown on the opposite page.

When you finish editing accounts, press the ESC key twice to return to the Maintenance Menu.


THE BOOKKEEPER
ADD, CHANGE GL ACCOUNTS:BENSON
1 DISPLAY GL ACCOUNT
2 CHANGE GL ACCOUNT
3 ADD GL ACCOUNTS
4 DELETE GL ACCOUNT
5 SCROLL GL ACCOUNTS
ENTER COMMAND NUMBER OR ESC:

32. Add, Change Control Information

This menu is used to define how the CW, CR, and IW journal entries are automatically recorded to the General Ledger. The menu is obtained by entering command **32** from the Maintenance Menu. It accepts the following entries:

NAME TO BE PRINTED ON REPORTS. This is the name that appears at the top of reports. It can be up to 70 characters in length.

RETAINED EARNINGS CONTROL ACCOUNT. Enter the General Ledger (GL) account number assigned to Retained Earnings. The system will automatically credit this account with net profits during recording. The automatic debit for net profits is to the Income Transfer (9999) account.

Note: Before making any entries to the Retained Earnings account, you must enter the Retained Earnings account number to the control information.

ACCOUNTS RECEIVABLE CONTROL ACCOUNT. Enter the GL account number assigned to Accounts Receivable. The system will automatically credit this account for all entries to the Cash Received (CR) and debit this account for all entries to the Invoices Written (IW) journals if the entries are associated with a Customer Number. See CASH RECEIVED below for automatic debiting of CASH entries to the IW journal that are not associated with a Customer Number. If you won't be using Cash Received and Invoices Written journals, enter a zero.

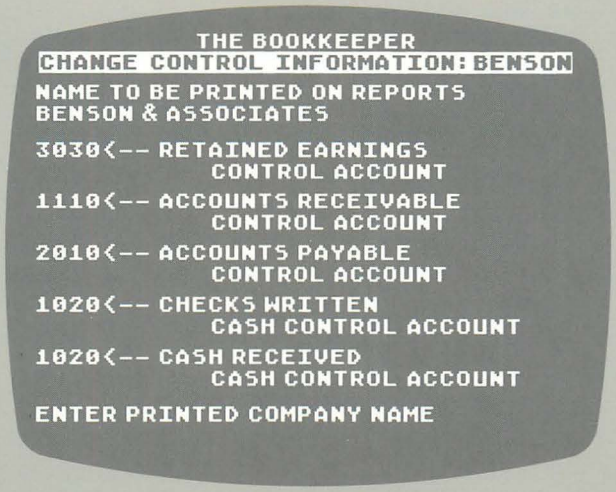
ACCOUNTS PAYABLE CONTROL ACCOUNT. Enter the GL account number assigned to Accounts Payable. The system will automatically prompt for debit entries to this account when you specify a Vendor Number in the Checks Written (CW) journal. If you won't be using the CW journal or the Accounts Payable journal enter a zero.

CHECKS WRITTEN CASH CONTROL ACCOUNT. Enter the GL number assigned to cash deposits. The system will automatically credit this account for debit entries to the CW journal. If you won't be using the CW journal, enter a zero.

CASH RECEIVED CASH CONTROL ACCOUNT. Enter the GL account number assigned to cash deposits for all entries to the Cash Received (CR) journal and for those entries to the Invoices Written (IW) journal that are CASH (i.e., not associated with a customer number). The system will automatically debit this account for cash received from the CR journal and cash sales from the IW journal. If you won't be using these journals, enter a zero.

Figure 4 in Appendix E, "Journal Recording to General Ledger Accounts," page 102, illustrates the Control Information for the Sample Data Base Diskette.

Note: Enter *all* control information for your company before entering initial account balances. Otherwise, control information cannot be entered or changed until after end-of-month processing.


THE BOOKKEEPER
CHANGE CONTROL INFORMATION: BENSON
NAME TO BE PRINTED ON REPORTS
BENSON & ASSOCIATES
3030<-- RETAINED EARNINGS
CONTROL ACCOUNT
1110<-- ACCOUNTS RECEIVABLE
CONTROL ACCOUNT
2010<-- ACCOUNTS PAYABLE
CONTROL ACCOUNT
1020<-- CHECKS WRITTEN
CASH CONTROL ACCOUNT
1020<-- CASH RECEIVED
CASH CONTROL ACCOUNT
ENTER PRINTED COMPANY NAME

33. Add, Change Customers

This menu is used to add, change, or view the account numbers and names of your customers. The menu is obtained by entering command **33** on the Maintenance Menu, and it offers the following choices:

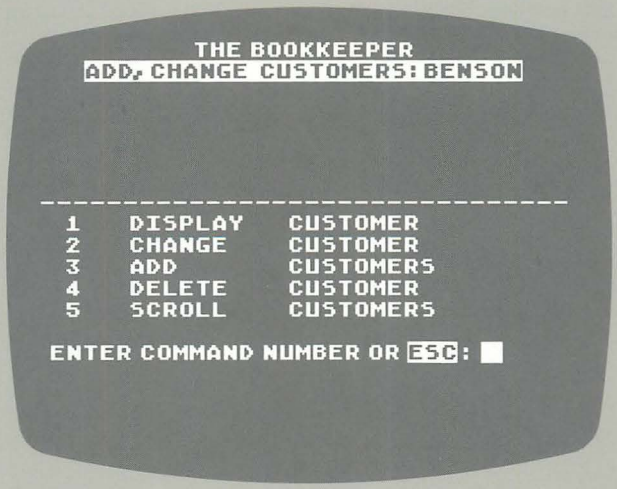
1. **DISPLAY** a single customer's number and name.
2. **CHANGE** a single customer's name. The length of the name can be up to 30 characters.
3. **ADD** a new customer number and name. The customer number is provided automatically by the system; the number is increased by 1 for each new entry. You may backspace and modify the number, which can be a maximum of 4 digits in length. The customer name can be a maximum of 30 characters.
4. **DELETE** a single customer number and name.
5. **SCROLL** through the schedule of customer numbers and names, starting at the beginning or at any intermediate customer number.

The system will lead you through the steps for each of these procedures. The ESC key is used to exit from the procedure and redisplay the screen shown on the opposite page.

In the scroll procedure (command 5), the list of customers displays continuously until it reaches the end or until you use one of the following commands (do not press the RETURN key after these commands):

S (Stop) stops the scrolling until you enter **G** or **Q**.
G (Go) continues scrolling stopped by **S**.
Q (Quit) abandons scrolling and redisplays the screen shown on the opposite page.

To return to the Maintenance Menu, press the DELETE BACK S key at NAME, then press the ESC key.


THE BOOKKEEPER
ADD, CHANGE CUSTOMERS: BENSON
1 DISPLAY CUSTOMER
2 CHANGE CUSTOMER
3 ADD CUSTOMERS
4 DELETE CUSTOMER
5 SCROLL CUSTOMERS
ENTER COMMAND NUMBER OR ESC:

34. Add, Change Vendors

This menu is used to add, change, or view the account numbers and names of your vendors. The menu is obtained by entering command 34 on the Maintenance Menu, and it offers the following choices:

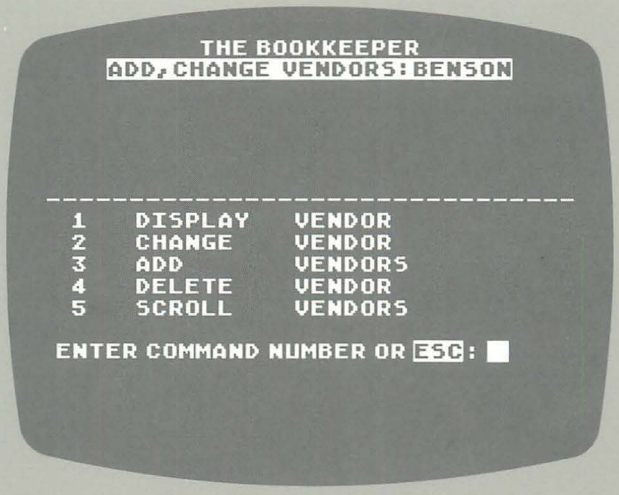
1. **DISPLAY** a single vendor's number and name.
2. **CHANGE** a single vendor's name. The length of the name can be up to 30 characters.
3. **ADD** a new vendor number and name. The vendor number is provided automatically by the system; the number is increased by 1 for each new entry. You may backspace and modify the number, which can be a maximum of 4 digits in length. The vendor name can be a maximum of 30 characters.
4. **DELETE** a single vendor number and name.
5. **SCROLL** through the schedule of vendor numbers and names, starting at the beginning or at any intermediate vendor number.

The system will prompt you through the steps for each of these procedures. The ESC key is used to exit from the procedure and redisplay the screen shown on the opposite page.

In the scroll procedure (command 5), the list of customers displays continuously until it reaches the end or until you use one of the following commands (do not press the RETURN key after these commands):

S (Stop)	stops the scrolling until you enter **G** or **Q**.
G (Go)	continues scrolling stopped by **S**.
Q (Quit)	abandons scrolling and redisplays the screen shown on the opposite page.

To return to the Maintenance Menu, press the DELETE BACK S key at NAME, then press the ESC key.


THE BOOKKEEPER
ADD, CHANGE VENDORS: BENSON
1 DISPLAY VENDOR
2 CHANGE VENDOR
3 ADD VENDORS
4 DELETE VENDOR
5 SCROLL VENDORS
ENTER COMMAND NUMBER OR ESC:

35. Add, Change Invoice Prompts

Use this menu to specify for which account numbers entries are to be made in the Invoices Written journal. This menu is obtained by selecting command 35 on the Maintenance Menu.

The example on the opposite page, taken from the Sample Data Base Diskette, shows two account numbers being specified:

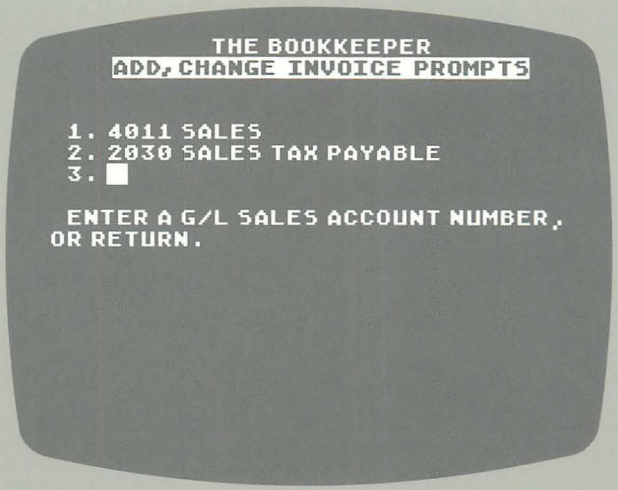
4011	SALES
2030	SALES TAX PAYABLE

When you enter invoices into the IW journal, the system prompts you for the amounts to be distributed to these accounts.

Up to ten accounts can be specified for automatic prompting. You can also use the DELETE BACK S key to delete account numbers.

After you have entered all the account numbers press the RETURN key to skip the next entry line. Verify your entries at OK?Y/N to return to the Maintenance Menu.

Appendix E, "Journal Recording to General Ledger Accounts," page 101, describes and illustrates this function in more detail.


THE BOOKKEEPER
ADD, CHANGE INVOICE PROMPTS
1. 4011 SALES
2. 2030 SALES TAX PAYABLE
3.
ENTER A G/L SALES ACCOUNT NUMBER,
OR RETURN.

Initializing the Sample Data Base Diskette

To help you understand how to set up your company's account structure and enter the initial account balances, we will take you briefly through the process by which the Sample Data Base Diskette was created.

1. Make a copy of the Data Base Diskette (see Appendix C, "Diskette Backup Procedures," page 95).
2. Turn on the system as described in Section 2, "Main Menu."
3. Enter command **1** from the Main Menu.
4. Enter command **11** from the Start-up Menu. Enter **BENSON** for the Company Code.
5. Enter command **12**. Enter **02/28/82**.
6. Enter command **13**. Insert the copied data base diskette when requested. Enter **BENSON** at NEW NAME. Press the ESC key twice. Change diskettes.
7. Enter command **3** from the Main Menu.
8. Enter command **31** from the Maintenance Menu. Insert the copied data base diskette when requested.
9. Enter command **3** from the Add, Change GL Accounts Menu. Enter the following accounts (press the RETURN key after each number and name you enter):

ACCT. NO.	ACCT. NAME
1020	CASH ON DEPOSIT
1110	ACCOUNTS RECEIVABLE
1130	INVENTORY
1150	PREPAID INSURANCE
1510	MACHINERY AND EQUIPMENT
1530	ACCUMULATED DEPRECIATION
1810	DEPOSITS
2010	ACCOUNTS PAYABLE
2030	SALES TAX PAYABLE
2050	FICA PAYABLE
2090	INCOME TAX PAYABLE
2610	NOTES PAYABLE
3010	CAPITAL STOCK
3030	RETAINED EARNINGS

ACCT. NO.	ACCT. NAME
4011	SALES
5011	COST OF SALES
6511	SALARIES AND WAGES
6521	RENT
6531	UTILITIES
6541	PAYROLL TAXES
6561	INTEREST
6571	INSURANCE
6591	MISCELLANEOUS
8011	OFFICE RENTAL
8511	FEDERAL INCOME TAX

10. Press the ESC key twice when finished to return to the Main Menu.

Add, Change Control Information

1. Enter command **32**. At PRINTED COMPANY NAME, enter **BENSON & ASSOCIATES**.
2. At RETAINED EARNING ACCT, enter **3030** and verify.
3. At ACCOUNTS RECEIVABLE ACCT, enter **1110** and verify.
4. At ACCOUNTS PAYABLE ACCT, enter **2010** and verify.
5. At CHECKS WRITTEN/CASH CONTROL ACCT, enter **1020** and verify.
6. At CASH RECEIVED/CASH CONTROL ACCT, enter **1020** and verify.
7. Verify all entries.

Add, Change, Delete Customers

1. Enter command **33**. Enter command **3** from the Add, Change Customer Menu.
2. At the prompts, enter the following and verify each:

CUSTOMER NO:	NAME:
1	**BLANDIN, ERNIE**
2	**REYNOLDS, DON**
3	**MORRIS, MARVIN**
4	**DIAZ, JANICE**
5	**DAHMS, BEN**
6	DELETE BACK S

3. Press the ESC key twice.

Add, Change, Delete Vendors

1. Enter command **34**. Enter command **3** from the Add, Change, Delete Vendors Menu.
2. At the prompts, enter the following and verify each:

VENDORS

NO: **1**	NAME:	**JONES, PAULA**
2		**SMITH, LARRY**
3		**DEPT OF WATER AND POWER**
4		**THE TELEPHONE COMPANY**
5		**NATIONAL SUPPLY**
6		DELETE BACK S

3. Press the ESC key twice.

Add, Change, Invoice Prompts

1. Enter command **35**.
2. At prompt 1, enter **4011** (Sales account number).
3. At prompt 2, enter **2030** (Sales Tax Payable account number).
4. At prompt 3, press the RETURN key.
5. Verify the two accounts and return to the Maintenance Menu. Press the ESC key. Change diskettes when requested.

Initializing Account Balances

Note: Before you begin entering initial account balances for your company, you must first enter GL accounts, then the control information.

1. Enter command **2** from the Main Menu.
2. Enter command **24** from the Data Entry Menu. Insert the copied data base diskette when requested.
3. At General Journal #1 enter the date **02**, RETURN **01**, RETURN **82**, RETURN
4. Enter beginning balances in the cash account for GJ #1:

ACCT NO:	**1020**	DOLLAR AMOUNT:	**142644**
	9999		**142644-**
	RETURN		
	RETURN		

5. Verify the entry.
6. At GJ #2 through GJ #6, press the RETURN key to keep the same date. Then enter the following Accounts Receivable balances and verify all entries:

GJ #2

ACCT NO:	**1110**	CUSTOMER NO: **1**	DOLLAR AMOUNT: **180000**
	9999		**180000-**
	RETURN		
	RETURN		

GJ #3

	1110	**2**	**120874**
	9999		**120874-**
	RETURN		
	RETURN		

GJ #4

	1110	**3**	**5600**
	9999		**5600-**
	RETURN		
	RETURN		

GJ #5

	1110	**4**	**70200**
	9999		**70200-**
	RETURN		
	RETURN		

GJ #6

	1110	**5**	**101000**
	9999		**101000-**
	RETURN		
	RETURN		

7. At GJ #7, enter the following Asset balances and verify the entries:

ACCT NO: **1130** DOLLAR AMOUNT: **454700**

1150 **116534**

1510 **534390**

1530 **75910-**

1810 **200000**

9999 **1229714-**

RETURN

RETURN

8. For GJ #8 through GJ #12, enter the following Accounts Payable balances and verify all entries:

GJ #8

ACCT NO: **2010** VENDOR NO: **1** DOLLAR AMOUNT: **10000-**

9999 **10000**

RETURN

RETURN

GJ #9

2010 **2** **20000-**

9999 **20000**

RETURN

RETURN

GJ #10

2010 **3** **2700-**

9999 **2700**

RETURN

RETURN

GJ #11

ACCT NO: **2010** VENDOR NO: **4** DOLLAR AMOUNT: **1980-**

9999 **1980**

RETURN

RETURN

GS #12

2010 **5** **3310-**

9999 **3310**

RETURN

RETURN

9. For GJ #13, enter the following Liability and Capital accounts and verify all entries:

ACCT NO: **2030** DOLLAR AMOUNT: **12792-**

2050 **6046-**

2090 **20872-**

2610 **910178-**

3010 **825734-**

3030 **80928-**

9999 **1856550**

RETURN

RETURN

10. For GJ #14, enter the following balances for Sales, Cost of Sales, and some expense accounts and verify each entry:

ACCT NO:	**4011**	DOLLAR AMOUNT:	**2659766-**
	5011		**1628927**
	6511		**302851**
	6521		**140000**
	6531		**45338**
	6541		**24296**
	6561		**22842**
	9999		**495512**
	RETURN		
	RETURN		

11. For GJ #15, enter the following balances to the remaining expense accounts and other accounts and verify all entries:

ACCT NO:	**6571**	DOLLAR AMOUNT:	**50202**
	6591		**41720**
	8011		**42310-**
	8511		**45520**
	9999		**95132-**
	RETURN		
	RETURN		

This is the final entry to the Sample Data Base Diskette. Press the ESC key to return to the Data Entry Menu. Press the ESC key again and change diskettes to return to the Main Menu. Be sure to label the diskette "Sample Data Base Diskette (BENSON)."

APPENDIX A
SETTING UP THE BOOKKEEPER

EQUIPMENT REQUIREMENTS

The Bookkeeper program requires the following hardware:

- ATARI 800 Home Computer, with 48K RAM and a BASIC Computing Language cartridge
- ATARI 850™ Interface Module
- ATARI 810™ Disk Drive
- ATARI 825™ 80-Column Printer
- A monitor or standard television set, either color or black and white.

Note: The Bookkeeper system utilizes one disk drive only. If you have multiple disk drives connected to your ATARI 800, you must insert all program and data base diskettes in Drive 1.

If you use a standard television set, you must use the ATARI TV Switch Box included with the computer. If you use a monitor, select one of the following cables for connection to the computer:

- Model No. CX82 for black and white monitor
- Model No. CX89 for color monitor

Optional equipment includes a five-or six-port power outlet strip rated at 500 watts to organize the power plugs from your system components.

For equipment installation instructions, see the literature packed with each component.

TURNING THE SYSTEM ON AND OFF

When you are ready to operate the system, turn the switches on in the following order:

1. Television set or monitor
2. Disk drive (insert Data Entry Diskette after ready light goes out)
3. Printer
4. Interface Module
5. Computer

APPENDIX A (Continued)

To turn the system off, follow these steps:

1. Return to either the Main Menu or the Reporting Menu, whichever is easier.
2. Turn the printer and the interface module off.
3. Remove the diskette from the disk drive.
4. Turn the disk drive off.
5. Turn the computer off.
6. Turn the television set or monitor off.

KEYBOARD

Some keys on the ATARI 800 Home Computer serve a function specific to the The Bookkeeper. Also, some keys have been disabled so that they have no effect. These are as follows:

SHIFT Use the SHIFT key to type punctuation and special symbols that are shown on the upper portion of the keycaps. All other text entered into the system automatically appears in uppercase.

RETURN Always press this key after entering a command number or data.

DELETE BACK S This key controls two correcting functions. First, it operates as a backspace key for correcting characters you are currently typing. Second, when the cursor is in the first character of an entry field, it moves the cursor back to previous entry fields.

ESC This key is used to leave the current display and return to a previous display. If you are in the middle of a DATA ENTRY function you will have to backspace to the top line before you can escape. If you press the ESC key repeatedly, you will eventually return to either the Main Menu or the Reporting Menu. You can also use the ESC key to conclude such DATA ENTRY functions as entering a collection of invoices, checks, and so on.

The following keys are partially or fully disabled.

CLEAR

INSERT

CTRL

BREAK

CL SET TAB

CAPS LOWR

OPTION

SELECT

START

Caution: The SYSTEM RESET key cannot be disabled and can cause errors if used while operating The Bookkeeper accounting system.

APPENDIX B
MULTIPLE CHECKING ACCOUNTS

Companies using auxiliary checking accounts in addition to the main account should use the following procedures to keep track of the separate accounts:

1. Set the beginning check number for the first check from the first auxiliary checking account. Enter the checks for this checking account.
2. Verify the Batch Total amount, write it down for use in step 6, and proceed to the first entry of the next batch.
3. Change the check number to a 5-digit number (such as 88888) for identification of this subsidiary checking account.
4. At CHECK TO, type a phrase such as TOTAL CKS ACCT 88888.
5. Enter the number of the appropriate General Ledger checking account.
6. Enter the batch total amount from step 2 as a negative amount. Press the RETURN key and verify the entries.
7. Press the RETURN key at CHECK TO to advance to the BATCH TOTAL line.
8. Verify the line.
9. Enter checks from the main checking account in the usual manner remembering to change the check number on the next check for this account.

APPENDIX C
DISKETTE BACKUP PROCEDURES

Performing daily backup of the data base diskette is essential. A carefully controlled rotation of at least three data base diskettes assures you of having the data from at least the past two days, if anything goes wrong with the data base diskette you are currently using. In addition, you should make a backup copy of your diskette before performing the End-of-Month closing.

Backup diskettes should be stored separately from the data base diskette in use to prevent accidental use of a backup diskette. Because program diskettes cannot be copied, the procedures described below apply only to data diskettes. Spare blank diskettes can be purchased from your Atari retailer.

The steps for diskette backup are:

1. Insert the DOS II Master diskette into your disk drive and turn the computer to ON.
2. Enter the word **DOS** after the READY prompt is displayed.
3. Select item **I** (format disk).
4. Select Drive **1** as the drive to format.
5. Insert a blank diskette and type **Y**.
6. After the formatting is complete, select item **J** (Duplicate Disk).
7. Type **1,1** for the source and destination drives.
8. Insert the source diskette (making sure its write-protect notch is covered with tape) and press the RETURN key.
9. When the drive stops, insert the blank diskette and press the RETURN key.
10. Repeat the last two steps until the source diskette is fully copied and the following message appears: SELECT ITEM OR RETURN FOR MENU.

APPENDIX D
DEBITS AND CREDITS

The ATARI Bookkeeper uses the *double-entry method* of accounting. Double-entry simply means that each activity has two equal and offsetting entries — a "debit" and a "credit." In standard accounting practice, *debits are generally positive* and *credits are generally negative.* The sum of credits and debits should always be zero — the books of any company should always be in balance.

The Bookkeeper accounting system is designed to avoid out-of-balance situations by always requiring equality between debits and credits. Three of the four journals (Checks Written, Cash Received, and Invoices Written) are balanced automatically. Offsetting entries are made according to the account numbers you enter under Control Information (command 32 from the Maintenance Menu).

Only in the General Journal and General Ledger will you encounter debits and credits. But since debit and credit terminology may seem contrary to intuition, it's important to grasp the basics of these two terms and how they work within the accounting structure.

Figure 1 illustrates debits and credits as they apply to the types of accounts in the General Ledger and General Journal.

Debit(+)	Account	Credit(−)
Increase	ASSETS	Decrease
Decrease	LIABILITIES	Increase
Decrease	CAPITAL	Increase
Decrease	INCOME	Increase
Increase	EXPENSE	Decrease

Figure 1 Debits and Credits

Figure 2 amplifies these concepts and relates them directly to the standard accounting configuration built into The Bookkeeper — and to the General Ledger Accounts illustrated more fully in Figure 5, page 104.

Debits(+)	Type of Account		Credits(−)
increase	Current Assets	(1000 to 1499)	decrease
increase	Fixed Assets	(1500 to 1799)	decrease
increase	Other Assets	(1800 to 1999)	decrease
decrease	Current Liabilities	(2000 to 2599)	increase
decrease	Long-term Liabilities	(2600 to 2999)	increase
decrease	Capital	(3000 to 3999)	increase
decrease	Income	(4000 to 4999)	increase
increase	Cost of Sales	(5000 to 5999)	decrease
increase	Expenses	(6000 to 7999)	decrease
decrease	Other Income	(8000 to 8499)	increase
increase	Other expenses	(8500 to 8999)	decrease

Figure 2 General Ledger Account Types

Figures 1 and 2 illustrate the paradoxical nature of debits and credits. Increasing income is recorded as a credit (−). Increasing expense is recorded as a debit (+).

These two figures provide the basic information that's needed to understand debit and credit entries to the General Journal. But for more insight, let's follow the basic accounting equations through to see how these paradoxes arise.

APPENDIX D (Continued)

The simplest of the accounting equations is this:

ASSETS – LIABILITIES = CAPITAL

Capital is also known as "owner's equity." Put into words, this equation says, "What you own is equal to the assets you control minus the money you owe."

In the General Ledger, debits and credits must sum to zero — the books must balance. Using basic algebra to manipulate the above equation, we derive the General Ledger equation:

ASSETS – LIABILITIES – CAPITAL = 0

If capital increases, it will generally be offset by an increase in assets. This explains why increased capital appears as a *credit* (negative value) and increased assets appear as a *debit* (positive value) in the General Ledger.

Now let's see how income and expense fit into this picture. As a business operates, it takes in money (income) and spends it (expense). At the end of a given period, this money flow will hopefully yield a profit. This concept can be expressed with this equation:

PROFIT = INCOME – EXPENSE

During end-of-month and end-of-year processing, this profit is added to capital, giving this equation:

ASSETS – LIABILITIES – (CAPITAL + PROFIT) = 0

Removing the parentheses, we get a new version of the General Ledger equation:

ASSETS – LIABILITIES – CAPITAL – PROFIT = 0

Profit (an increase in capital) is offset by an increase in assets. The increase in assets is recorded as a *debit* (positive value). The profit is recorded as a *credit* (negative value). The General Ledger balance is maintained.

To take it a step further, remember that *PROFIT equals INCOME minus EXPENSE.* Thus we can substitute income minus expense into this last equation to derive the following:

ASSETS – LIABILITIES – CAPITAL – (INCOME – EXPENSE) = 0

Removing the parentheses we see that:

ASSETS – LIABILITIES – CAPITAL – INCOME + EXPENSE = 0

An increase in income appears as a *credit* (negative value) in the General Journal, offset by a *debit* (positive value) to assets. An increase in expense appears as a debit (positive value) offset by a credit (negative value) to assets. To sum up, here are the four seeming paradoxes of the double-entry system of accounting:

- Increasing CAPITAL is a credit (negative value)
- Increasing PROFIT is a credit (negative value)
- Increasing INCOME is a credit (negative value)
- Increasing EXPENSE is a debit (positive value)

Figure 3 on the following page graphically depicts the way these elements fit into the General Ledger equation.

APPENDIX D (Continued)

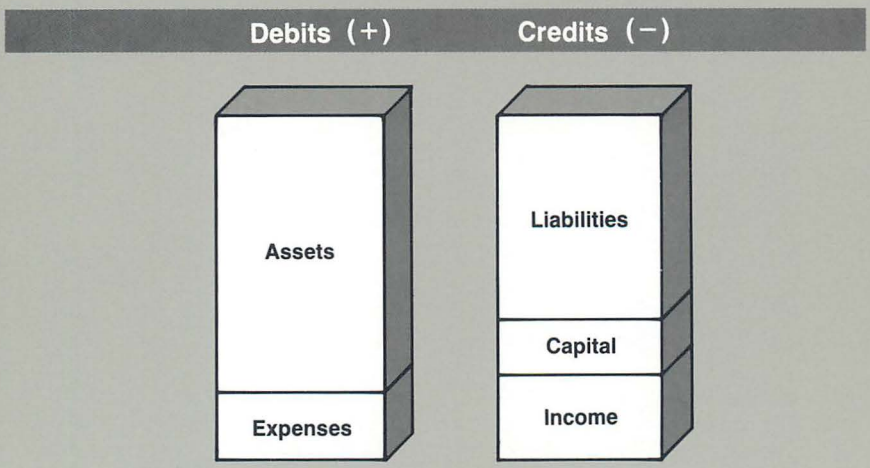


Figure 3 Equality of Debits and Credits

APPENDIX E
JOURNAL RECORDING TO GENERAL LEDGER ACCOUNTS

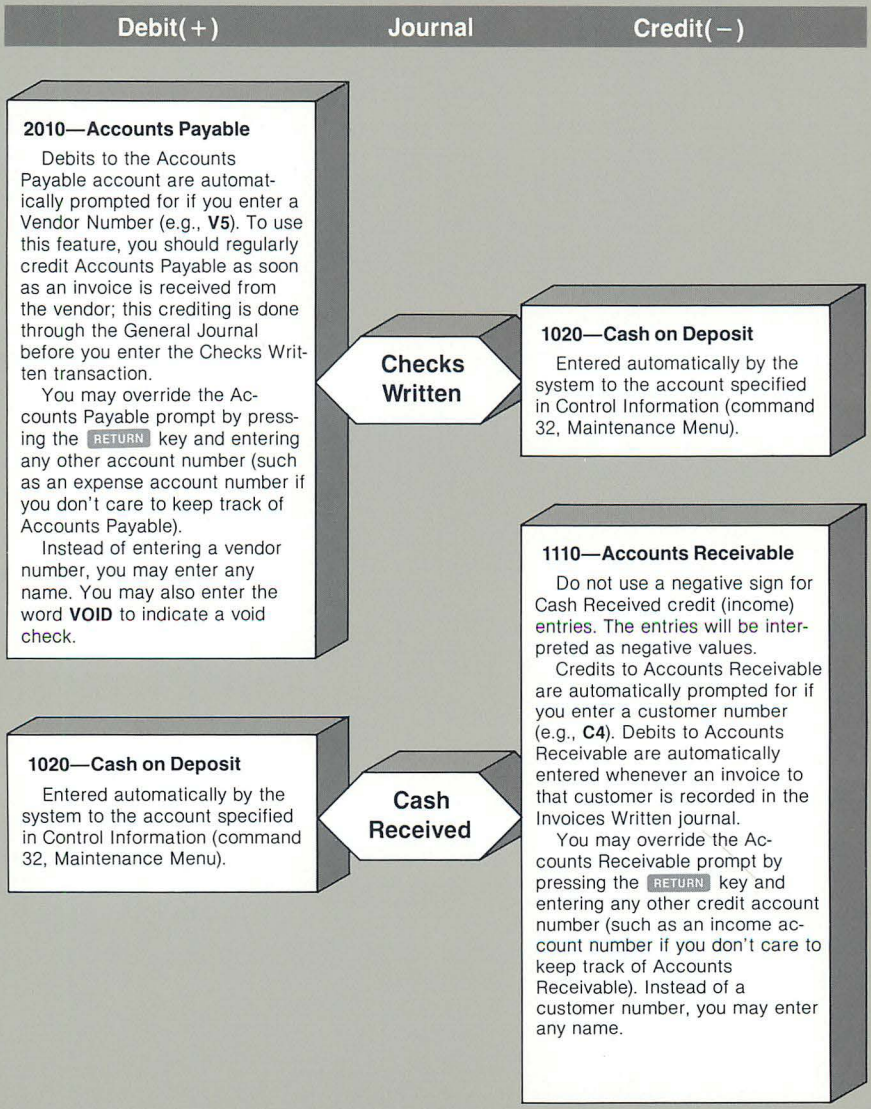
You need to use the double-entry method of "debits" and "credits" only when entering transactions to the General Journal. The other three journals (Checks Written, Cash Received, and Invoices Written) use a simplified entry method which has these features:

- Only one side of the transaction needs to be entered. The other side is entered automatically to the accounts specified in the Control Information Menu (command 32 from the Maintenance Menu).
- Minus signs are not used for credit entries for increasing amounts — the system recognizes the debit and credit side of transactions entered to these journals.

Figure 4 illustrates how data entry works with the Control Information contained on the Sample Data Base Diskette. The explanations in this figure describe variations that you may wish to use when maintaining your own books with The Bookkeeper.

Figure 5 shows the list of General Ledger Accounts contained on the Sample Data Base Diskette. Account numbers called out in Figure 4 are in bold face in Figure 5.

APPENDIX E (Continued)


Debit(+)
Journal
Credit(−)
2010—Accounts Payable
Debits to the Accounts Payable account are automatically prompted for if you enter a Vendor Number (e.g., V5). To use this feature, you should regularly credit Accounts Payable as soon as an invoice is received from the vendor; this crediting is done through the General Journal before you enter the Checks Written transaction.
You may override the Accounts Payable prompt by pressing the RETURN key and entering any other account number (such as an expense account number if you don't care to keep track of Accounts Payable).
Instead of entering a vendor number, you may enter any name. You may also enter the word VOID to indicate a void check.
Checks Written
1020—Cash on Deposit
Entered automatically by the system to the account specified in Control Information (command 32, Maintenance Menu).
1020—Cash on Deposit
Entered automatically by the system to the account specified in Control Information (command 32, Maintenance Menu).
Cash Received
1110—Accounts Receivable
Do not use a negative sign for Cash Received credit (income) entries. The entries will be interpreted as negative values.
Credits to Accounts Receivable are automatically prompted for if you enter a customer number (e.g., C4). Debits to Accounts Receivable are automatically entered whenever an invoice to that customer is recorded in the Invoices Written journal.
You may override the Accounts Receivable prompt by pressing the RETURN key and entering any other credit account number (such as an income account number if you don't care to keep track of Accounts Receivable). Instead of a customer number, you may enter any name.

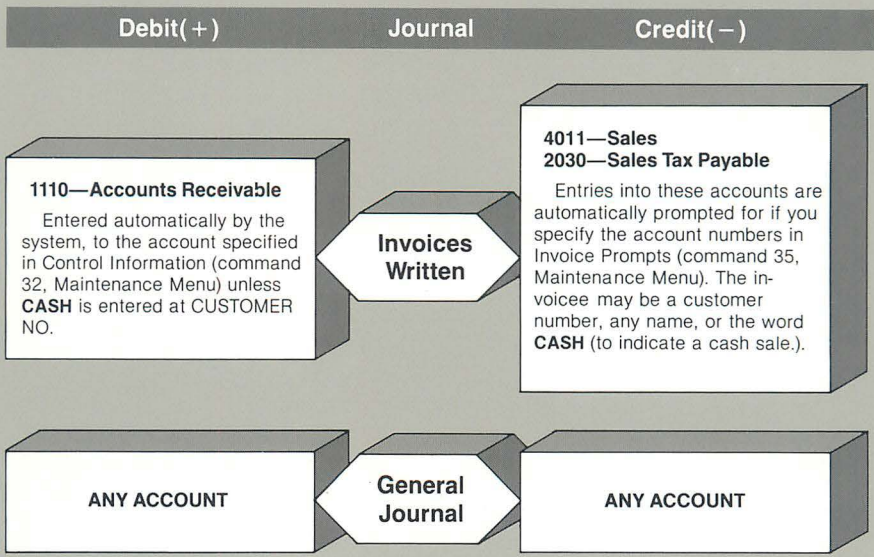

Debit(+)
Journal
Credit(−)
1110—Accounts Receivable
Entered automatically by the system, to the account specified in Control Information (command 32, Maintenance Menu) unless CASH is entered at CUSTOMER NO.
Invoices Written
4011—Sales
2030—Sales Tax Payable
Entries into these accounts are automatically prompted for if you specify the account numbers in Invoice Prompts (command 35, Maintenance Menu). The invoicee may be a customer number, any name, or the word CASH (to indicate a cash sale.).
ANY ACCOUNT
General Journal
ANY ACCOUNT

Figure 4 Data Entry Journal Organization (Sample Data Base Diskette)

APPENDIX E (Continued)

Current Assets:	**1020**	**Cash on Deposit**
	1110	**Accounts Receivable**
	1130	Inventory
	1150	Prepaid Insurance
Fixed Assets:	1510	Machinery and Equipment
	1530	Accumulated Depreciation
Other Assets:	1810	Deposits
Current Liabilities:	**2010**	**Accounts Payable**
	2030	**Sales Tax Payable**
	2050	FICA Payable
	2090	Income Tax Payable
Long Term Liabilities:	2610	Notes Payable
Capital:	3010	Capital Stock
	3030	Retained Earnings
Income:	**4011**	**Sales**
Cost of Sales:	5011	Cost of Sales
Expenses:	6511	Salaries and Wages
	6521	Rent
	6531	Utilities
	6541	Payroll Taxes
	6561	Interest
	6571	Insurance
	6591	Miscellaneous
Other Income:	8011	Office Rental
Other Expenses:	8511	Federal Income Tax
	9999	Income Transfer

Figure 5 List of General Ledger Accounts Used in the Sample Data Base Diskette

APPENDIX F
INTERIM FINANCIAL REPORTS

The system allows you to print financial reports at any time, so that your reports can be as current as your most recent data entries. Simply do the recording (command 61 on the Recording/Period Process Menu), then select commands 71, 72, and 73 for the financial reports.

APPENDIX G
INTERRUPTING A REPORT OR DISPLAY

The following interrupt commands can be used when printing a report or scrolling through a screen display. Do not press the RETURN key after entering these characters.

S (Stop)	stops a printout or scrolling until you enter **G** or **Q**.
G (Go)	continues printout or scrolling stopped by **S**.
Q (Quit)	abandons printout or scrolling and redisplays the last screen

APPENDIX H
ERRORS

Whenever the system encounters an error, it stops processing information, sounds a warning tone, and displays a message at the bottom of the screen.

Two types of error messages are possible: those generated by The Bookkeeper program and those generated by the computer.

1. The Bookkeeper program displays an error message when you enter an invalid command, nonexistent account number, or the like. A typical error message looks like this:

   ERROR: INVALID COMMAND

   To resolve the error, press the RETURN key to clear the message from the screen. Then, enter the correct information.

   If you get a DISK SPACE EXHAUSTED message, see Appendix I, "Diskette-Full Procedure," page 107.

2. The computer displays an error message when it encounters a condition such as a malfunctioning component. The message will have the following format:

   TERMINAL ERROR aaa
   AT LINE bbb OF PGM ccc
   INSTALL DATA ENTRY DISK
   PRESS RETURN TO CONTINUE

   In this message, "aaa" refers to the error code number in Appendix B of your *ATARI BASIC Reference Manual* (part number CO15307), "bbb" refers to the line of the program where the condition occurred, and "ccc" refers to the number assigned to the program.

   When you press the RETURN key, you will return to your last entry. Repeat your command or data entry. If the error persists, jot down the above information and contact Atari customer service (see warranty information at end of this guide).

APPENDIX I
DISKETTE-FULL PROCEDURE

If you fill all available space on your diskette before the end of a month, the system notifies you by displaying the DISK SPACE EXHAUSTED or TRANSACTION LIMIT EXCEEDED message.

The steps for recovering data entry space are as follows:

1. Duplicate the diskette. Immediately make a copy of the full data base diskette (see Appendix C, "Diskette Backup Procedures," page 95).
2. Perform end-of-month recording in this sequence:
   A. List Journals (command 41 from the Reporting Menu, page 26).
   B. Recording (command 61 from the Recording/Period Processing menu, page 28).
   C. Profit and Loss statement (command 71 from the Recording/Period Processing menu, page 28).
   D. End-of-Month (command 81 from the Recording/Period Processing menu, page 28).

   These steps clear the current month files to make room for further transactions. Save all reports printed during this closing sequence — they will be part of your later end-of-month reports.
3. Reverse all amounts on the Profit and Loss Statement.

   Using the General Journal entry form (page 20) and your General Ledger from step 2B, reverse all Profit and Loss dollar amounts recorded in the "current" column. In general, this will mean debiting income accounts (enter as positive values), and crediting expense accounts (enter as negative values). Since each General Journal entry must balance, the final distribution entered to each form must be to account 9999 (income transfer) and be an offsettng entry (reverse) of the total of the other distributions.

   This process reverses the effect of all current month Profit and Loss transactions on the year-to-date records.

APPENDIX I (Continued)

4. Do end-of-month recording. Perform these reporting functions:

   A. Recording (command 61, page 28).
   B. End-of-Month (command 81, page 28).

   This recording process clears all current-month entries from the year-to-date transactions, allowing accurate reporting of year-to-date totals.

5. Re-enter amounts from the Profit and Loss statement.

   Using the General Journal entry form (page 20) and your General Ledger from step 2B, re-enter all Profit and Loss dollar amounts recorded in the "current" column. This time, income amounts will be entered as credits (negative values) and expense amounts will be entered as debits (positive values). Again, since each General Journal entry form must balance, the final distribution entered to each form must be to account 9999 (income transfer) and be an offsetting entry (reverse) of the total of the other distributions.

   Perform a recording process (command 61, page 28), then print a Profit and Loss statement and verify that all amounts are the same as those found on the Profit and Loss generated in step 2C.

   This step brings your books back up to date for the current month, leaving room for you to enter the remainder of your monthly transactions.

6. Continue entering data for the month.

   After you have performed the diskette-full process, entered further data, then performed a closing, your final reports will not all be complete. Journals and ledgers will contain only summaries of information entered prior to the procedure. The reports generated in steps 2A and 2B above must be used in conjunction with these reports for an accurate picture of all transactions. On the other hand, your final Trial Balance, Balance Sheet and Profit and Loss statements will be complete.

APPENDIX J
TROUBLESHOOTING

Problems occasionally occur. Here are some tips for resolving them:

1. Retrace the setup procedures to ensure that all hardware components are connected properly.
2. Check that all plugs are securely seated. Be sure that the power adapters are plugged into an electrical outlet.
3. Turn on each unit, one at a time, in the correct order. Check that the power light is on. If a unit is connected properly but the power light does not come on, check the "Troubleshooting" section of your manual for that unit.
4. If the problem is with the printer, try reconnecting its data cable and be sure it fits snugly.
5. If you encounter a difficulty that you cannot correct, contact Atari customer service (see warranty at end of this guide).

APPENDIX K
SAMPLE GENERAL LEDGER ACCOUNTS

HOME OFFICE & PERSONAL ACCOUNTING

ASSETS

Current Assets

1010	Cash on Hand
1020	Cash on Deposit - Checking
1021	"Bank Name" - Personal
1026	"Bank Name" - Business
1030	Cash on Deposit - Savings
1110	Accounts Receivable
1330	FICA Payroll Withholding
1340	Fed Tax - Payroll Withholding
1350	State Tax - Payroll Withholding

Fixed Assets

1610	Auto - Business/Personal
1611	Auto - Cost Basis
1612	Accumulated Depreciation
1620	Personal Property
1621	Furniture at Market Value
1622	Household Property at Market Value
1629	Other Property at Market Value

Other Assets

1910	Securities - Common Stock
1911	Stock - Cost Basis
1912	Stock - Market Value Value Gain/Loss
1940	Collectibles at Market Value
1950	Investment - Partnerships
1951	Partnerships - Cost Basis
1952	Accumulated Depreciation
1953	Partnerships - Market Value Gain/Loss

1960 Investments - Other
1970 Retirement Accounts
    1971 Company Retirement Account
    1972 Keough Account
1980 Life Insurance - Cash Value

LIABILITIES

Current Liabilities

2110 Accounts Payable
2210 Credit Cards Payable
    2211 Mastercard - Business
    2212 Visa - Personal

Long-Term Liabilities

2610 Deferred Taxable Income
    2611 Keough Account Income
    2612 All Savers - State Taxable
2710 Auto Loan

CAPITAL

3030 Net Worth
    3031 Personal Net Worth
    3032 Retained Earnings
    3033 Accumulated Market Value Gain/Loss

INCOME

4016 Business Income
4500 Personal Service Income - Salary

APPENDIX K (Continued)

HOME OFFICE & PERSONAL ACCOUNTING

EXPENSES

6500	Rent
6506	Rent - Business
6510	Food
6520	Clothing
6526	Business Laundry/Cleaning
6530	Education
6536	Business Books & Pubs.
6540	Entertainment & Recreation
6546	Business Travel & Entertainment
6550	Transportation
6556	Auto Business Expenses
6560	Depreciation
6566	Business Depreciation
6570	Gifts
6590	Personal Care
6620	Property Insurance
6626	Business Insurance
6640	Maintenance & Repairs
6646	Business Maintenance & Repairs
6650	Utilities
6656	Utilities - Business
6670	Household (Also see 1620-1629)
6676	Business Supplies
6710	Legal & Professional Services
6716	Business Legal & Professional Services
6736	Business Advertising
6746	Business Postage & Office Supply
6756	Business Equipment Rental
6766	Business Dues & Promotions

7990	Unallocated Expenses
7996	Miscellaneous Business Expenses

OTHER INCOME

8010	Dividend Income - Taxable
8020	Interest Income - Taxable
8030	Interest Income - Tax Free
8040	Capital Gains - Short Term
8060	Capital Gains - Long Term
8080	Partnership Income
8100	Other Income

OTHER EXPENSES

8510	Federal Income Tax
8520	State Income Tax
8530	FICA
8540	General Sales Tax
8550	Real Estate Tax
8560	Personal Property Tax
8570	Other Taxes
8610	Health Care
8630	Auto Loan - Interest
8650	Other Interest
8710	Contributions Deductible
8750	Miscellaneous Deductions

APPENDIX K (Continued)

HUSBAND AND WIFE, PERSONAL ACCOUNTING

ASSETS

Current Assets

1010	Cash on Hand
1020	Cash on Deposit - Checking
1021	"Bank Name" - Checking
1022	"Moneymarket Acct Name"
1030	Cash on Deposit - Savings

Fixed Assets

1610	Automobiles - Personal
1611	Auto #1 - Cost Basis
1612	Accumulated Depreciation
1614	Auto #2 - Cost Basis
1615	Accumulated Depreciation
1620	Personal Property
1621	Furniture at Market Value
1622	Household Prop at Market Value
1629	Other Prop at Market Value
1710	Home - Residence
1711	Home - Cost Basis
1712	Home - Improvements
1713	Home - Market Value Gain/Loss

Other Assets

1910	Securities - Common Stock
1911	Stock - Cost Basis
1912	Stock - Market Value Gain/Loss
1920	Securities - Bonds
1921	Bonds - Cost Basis
1922	Bonds - Market Value Gain/Loss

1930		Investments - Real Estate
	1931	Real Estate - Cost Basis
	1932	Accumulated Depreciation
	1933	Real Estate - MV Gain/Loss
1940		Investments - Collectibles
	1941	Collectibles - Cost Basis
	1942	Collectibles - MV Gain/Loss
1960		Investments - Other
1970		Retirement Accounts
	1971	Company Retirement Acct
	1972	IRA Account
1980		Life Insurance - Cash Value

LIABILITIES

Current Liabilities

2210	Credit Card Payable

Long-Term Liabilities

2610	Deferred Taxable Income
2612	IRA Acct Income
2613	Dividend Income - Utility stock reinvested
2710	Auto Loan
2810	Home Mortgage

CAPITAL

3030	Net Worth
3031	Personal Net Worth
3032	Retained Earnings
3033	Accum Market Value Gain/Loss

APPENDIX K (Continued)

HUSBAND AND WIFE, PERSONAL ACCOUNTING

INCOME

4500	Personal Service Income
4501	Salary Income - Self
4504	Salary Income - Spouse

EXPENSES

6510	Food
6520	Clothing
6530	Education
6540	Entertainment & Recreation
6550	Transportation
6560	Depreciation
6570	Gifts
6580	Child/Dependent Care
6590	Personal Care
6620	Property Care
6640	Maintenance & Repairs
6650	Utilities
6670	Household (Also see 1620-1629)
6690	Unallocated Expenses

OTHER INCOME

8010	Dividend Income - Taxable
8020	Interest Income - Taxable
8021	Interest Income - State Tax Only

8030	Interest Income - Tax Free
8040	Capital Gains - Short Term
8050	Capital Gains - Middle Term (State)
8060	Capital Gain - Long Term
8100	Other Taxable Income

OTHER EXPENSES

8510	Federal Income Tax
8520	State Income Tax
8530	FICA
8540	General Sales Tax
8550	Real Estate Tax
8560	Personal Property Tax
8570	Other Taxes
8610	Health Care
8620	Auto Loan - Interest
8630	Home Mortgage - Interest
8640	Other Interest Expenses
8710	Contributions Deductible
8750	Miscellaneous Deductions

APPENDIX K (Continued)

PROFESSIONAL SERVICES

ASSETS

Current Assets

1010	Cash - Regular Account
1020	Cash - Trust Account
1030	Cash on Hand
1050	Petty Cash
1210	Accounts Receivable
1410	Prepaid Expenses

Fixed Assets

1520	Office Equipment
1530	Accumulated Depreciation

LIABILITIES

Current Liabilities

2030	Clients' funds in Trust
2040	Tax - FICA Payable
2050	Tax - Unemployment Payable
2060	Tax - Federal Withholding Payable
2070	Tax - State Withholding Payable
2200	Accounts Payable
2300	Accrued Expenses
2310	State Income Tax Payable
2320	Federal Income Tax Payable

CAPITAL (OWNERS' EQUITY)

Corporate Accounts

3010	Capital Stock
3020	Retained Earnings

Sole Proprietorship or Partnership Accounts

3010	Capital
3011	Partner A
3012	Partner B
3030	Drawing
3031	Partner A
3032	Partner B

APPENDIX K (Continued)

PROFESSIONAL SERVICES

INCOME

4010	Fees Collected
4020	Other Income

EXPENSE

6010	Associates' Salaries
6020	Associates' Fee Participations
6030	Clerical Salaries and Expense
7000	Rent
7010	Telephone
7020	Books and Publications
7040	Stationery and Supplies
7050	Absorbed Costs
7100	Other Expenses
7200	Partners' Salaries
8980	State Income Tax Expense
8990	Federal Income Tax Expense

MEDICAL SERVICES

ASSETS

1000	Cash Clearing
1010	Petty Cash
1100	Tax Savings Accounts
1200	Accounts Receivable
1210	Less Contra Account - Unearned Income
1500	Fixed Assets
1510	Allowances for Depreciation

LIABILITIES

2000	Accounts Payable
2010	Contracts Payable
2020	Notes Payable
2030	State Taxes Payable
2040	Federal Income Tax Payable

CAPITAL (OWNERS' EQUITY)

Corporate Accounts

3010	Capital Stock
3020	Retained Earnings

Sole Proprietorship or Partnership Accounts

3010	Capital
3011	Partner A
3012	Partner B
3030	Drawing
3031	Partner A
3032	Partner B

APPENDIX K (Continued)

MEDICAL SERVICES

INCOME

4000	Professional Charges
4010	Other Income

EXPENSE

6000	Taxes - Payroll
6010	Taxes - Professional Property
6020	Rent on Professional Property
6030	Rent on Professional Property - Other
6040	Repairs
6050	Salaries and Wages (Net)
6060	Employee Benefits
6070	Insurance - Professional
6080	Insurance - Business

6100	Retirement Plan - Employee Share
6110	Interest Professional Indebtedness
6120	Automobile - Business
6130	Drugs and Supplies
6140	Laboratory Expense
6150	Laundry Expense
6160	Maintenance
6170	Meetings, Dues, Subscriptions
6180	Miscellaneous Professional Expense
6190	Office Expense
6200	Professional Promotion
6210	Telephone Expense
6220	Answering Service Expense
6230	Utilities Expense
6240	Professional Fees Paid
6250	Depreciation
8980	State Income Tax Expense
8990	Federal Income Tax Expense

APPENDIX K (Continued)

DAIRY FARMING

ASSETS

Current Assets

1010	Cash
1210	Accounts Receivable
1310	Products
1311	Milk
1312	Cream
1313	Other Dairy Products
1314	Wool
1315	Other Livestock Products

Fixed Assets

1500	Land
1510	Buildings and Improvements
1520	Depreciation, Buildings, and Improvements
1530	Machinery and Equipment
1540	Depreciation, Machinery, and Equipment

LIABILITIES

Current Liabilities

2000	Accounts Payable
2010	Trade Notes Payable
2020	Payroll Taxes Payable
2030	Accrued Taxes
2031	Real Estate
2032	Personal Property
2033	License Plates
2034	Federal Income Tax
2035	State Income Tax

Long-Term Liabilities

2600	Mortgages Payable

CAPITAL (OWNERS' EQUITY)

Sole Proprietorship or Partnership Accounts

3010	Capital
3011	Partner A
3012	Partner B
3030	Drawing
3031	Partner A
3032	Partner B

APPENDIX K (Continued)

DAIRY FARMING

INCOME

Sales

4010	Sale for Cash
4011	Farm Product Cash
4012	Other Cash Sales
4020	Sale for Credit
4021	Farm Products Credit
4022	Other Credit Sales
4030	Cash Rents
4040	Breeding Fees Received

Other Income

8000	Patronage Refunds
8010	Gasoline Tax Refund
8020	Other Government Payments

EXPENSE

6000	Labor - Operator
6010	Labor - Landlord
6020	Labor - Operator's Family
6030	Labor - Landlord's Family
6040	Labor - Hired Full-Time
6050	Labor - Hired Part-Time
6060	Meals
6070	Social Security
6080	Other Labor Expense
6100	Repairs
6101	Fence
6102	Machinery
6103	Equipment
6104	Other
6110	Subscriptions and Dues
6200	Taxes - Real Estate
6210	Taxes - Personal Property
6220	Taxes - License Plates
8980	Taxes - Federal Income
8990	Taxes - State Income

APPENDIX K (Continued)

RETAIL GROCERY STORE

ASSETS

Current Assets

1010	Bank - Checking
1020	Petty Cash or Change Fund
1040	Returned Checks
1210	Accounts Receviable
1310	Inventory
1410	Prepaid Expense

Fixed Assets

1510	Machinery
1520	Allowance for Depreciation - Machinery

LIABILITIES

Current Liabilities

2010	Accounts Payable
2110	Mortgage Payable - Short-Term
2210	Payroll Payable
2220	FICA Tax Payable
2230	Federal Withholding Tax
2240	State Withholding Tax
2250	State Unemployment Tax Payable
2260	Federal Unemployment Tax Payable
2270	State Income Tax Payable
2280	Federal Income Tax Payable

Long-Term Liabilities

2660	Mortgage Payable

CAPITAL (OWNERS' EQUITY)

Corporate Accounts

3010	Capital Stock
3020	Retained Earnings

Sole Proprietorship or Partnership Accounts

3010	Capital
3011	Partner A
3012	Partner B
3030	Drawing
3031	Partner A
3032	Partner B

APPENDIX K (Continued)

RETAIL GROCERY STORE

INCOME

4000-4990	Income

EXPENSE

5000-5990	Purchases and Cost of Sales
6120	Payroll
6130	Store Supplies
6140	Advertising
6150	Equipment Rental
6160	Payroll Taxes
6170	Taxes and Licenses
6180	Interest on Indebtedness
6200	Accounting and Legal Fees
6250	Travel and Entertainment
6270	Donations
6290	Telephone
7400	Utilities
7410	Rent
7420	Insurance
7440	Miscellaneous General Expense
7450	Depreciation, Machinery
7500	Gas and Oil, Business Vehicles
7510	Repairs, Vehicles
8980	State Income Tax Expense
8990	Federal Income Tax Expense

WHOLESALE DURABLES

ASSETS

Current Assets

1010	Petty Cash
1020	Cash on Deposit
1021	Cash - Bank #1
1022	Cash - Bank #2
1023	Cash - Bank #3
1024	Savings Deposit
1210	Accounts Receivable - Trade
1220	Accounts Receivable - Miscellaneous
1230	Installment Notes Receivables
1290	Allowance for Bad Debts
1310	Inventory
1311	Inventory - Product #1
1312	Inventory - Porduct #2
1410	Prepaid Expenses

Fixed Assets

1500	Land
1510	Buildings
1520	Accumulated Depreciation
1530	Building - Improvements
1540	Accumulated Depreciation
1550	Furniture and Fixtures
1560	Accumulated Depreciation
1570	Machinery and Equipment
1580	Accumulated Depreciation
1590	Automobiles
1600	Accumulated Depreciation

APPENDIX K (Continued)

WHOLESALE DURABLES

Other Assets

1810	Deposits
1820	Investment Tax Credit Earned

LIABILITIES

Current Liabilities

2110	Notes Payable - Short-Term
2210	Accounts Payable
2220	Sales Tax Payable
2230	Accrued Advertising
2240	Accrued Legal
2250	Accrued Pension
2260	Accrued Salesman Commission
2400	Federal Income Tax Payable
2410	State Income Tax Payable
2500	Accured Service

Long-Term Liabilities

2610	Notes Payable - Long-Term

CAPITAL (OWNERS' EQUITY)

Corporate Accounts

3010	Capital Stock
3020	Retained Earnings

Sole Proprietorship or Partnership Accounts

3010	Capital
3011	Partner A
3012	Partner B
3030	Drawing
3031	Partner A
3032	Partner B

APPENDIX K (Continued)

WHOLESALE DURABLES

INCOME

Sales

4010	Sales
4011	Sales Product #1
4012	Sales Product #2
4110	Sales Allowance

Other Income

8010	Dividend Income
8020	Interest Income
8030	Other Income

EXPENSE

Cost of Sales

5010	Cost of Merchandise
5011	Product #1
5012	Product #2
5700	Freight
5800	Sales Commissions

General

6010	Advertising
6020	Advertising - Displays
6030	Volume Incentive Plan
6040	Flooring Expense
6050	Service Income
6060	Wages - Demos

6070	Fringe Benefits
6080	Travel
6090	Supplies
6100	Repairs
6120	Miscellaneous
6200	Saiaries
6210	Fringes
6220	Travel - Air
6230	Travel - Others
6240	Automobiles
6250	In-Store Demos
6260	Meetings
6270	Depreciation
6280	Rent
6290	Utilities
6300	Telephone
6310	Supplies
6320	Professional Fees
6330	Equipment Rental
6400	Insurance
6410	Property Tax/License
6420	Bad Debts
6430	Interest Expense
6440	Dues and Subscriptions
6450	Contributions
6460	Janitor Service
6470	Repairs
6480	Miscellaneous
7000	Profit Sharing
8980	Federal Income Tax
8990	State Income Tax

APPENDIX L
DATA ENTRY LIMITS OF THE BOOKKEEPER

The Bookkeeper accounting system has the following limits and conventions:

ACCOUNTS. You may enter up to *350 total accounts* for your General Ledger and your lists of customers and vendors. Account names may be 30 characters long but only 20 will be printed in reports.

DISTRIBUTIONS. The Bookkeeper will accept a maximum of *1000 distributions per month.* Every journal entry involves at least two distributions: a debit and a credit.

In the Checks Written, Cash Received, and Invoices Written Journals, a single check or invoice may be distributed to a maximum of *13 separate General Ledger* accounts. The system will automatically make one offsetting distribution according to account numbers entered in the Control Information (page 74).

In the General Journal, you may make *10 account distributions per journal entry.* In addition, each line of comment entered to the General Journal counts as a separate distribution. You may add up to 10 lines of comment.

DOLLAR AMOUNTS. ATARI BASIC utilizes 9-place floating decimal numbers with a 10th place carried in memory and on diskette but not displayed or printed accurately. Thus, there are limits to the dollar amounts the system will handle. *$99,999,999.99* is the maximum amount on which the system can perform calculations accurately. *$9,999,999.99* is the maximum amount that will be displayed accurately on the screen and printed correctly in reports. *$999,999.99* is the maximum amount you may input to the system.

If you wish to enter an 8-place negative number to The Bookkeeper (*e.g.–$999,999.99*), you must allow the system to provide the decimal point automatically. If you enter decimal points using the keyboard, the maximum negative number may only be 7 places (*e.g. –$99,999.99*).

ALPHA ENTRIES. Letters entered as dollar amounts will be interpreted erroneously by the system. **A123** (a letter preceding numbers) will be interpreted as $0.00. **123A** (a letter following numbers) will be interpreted as $1.23.

DATES. Any dates (including future dates) used in entering transactions to The Bookkeeper will be recorded to the General Ledger and be included in all reports for the current month.

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Baker, C. Richard and Hayes, Rick Stephen. *Accounting, Finance, and Taxation: A Basic Guide for Small Business.* CBI Publishing Company, Inc., Boston, Massachusetts, 1980.

This is an excellent book for the small-business person who would like to gain initial experience in the world of accounting and be introduced to more advanced methods of financial accounting practice.

Droms, William G. *Finance and Accounting for Nonfinancial Managers.* Addison-Wesley Publishing Company, Menlo Park, California, 1979.

A book designed for managers and executives rusty in the areas of finance and accounting. Includes sections on financial statement analysis, special topics of accounting such as depreciation and inventory accounting and a section on financial forecasting and budgeting. Recommended for those who wish to further develop their accounting skills.

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A basic introduction to accounting presented in a textbook style.

Simini, Joseph Peter. *Accounting Made Simple.* Doubleday and Company, Inc., Garden City, New York, 1967.

Highly recommended for the beginning accountant, *Accounting Made Simple* is designed to be a self-study introductory course in the basic principles of recording and analyzing business transactions.

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Another well-formatted, basic introduction book, this work will also give insights into the more complex accounting procedures.

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